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ABSTRACT

This report presents 27 tables of revenue and expenditure data on the nation's accredited institutions of higher education. Data are from the Integrated Postsecondary Education Data System (IPEDS) "Finance" surveys from FY 1987 through 1992 and the Higher Education General Information Survey (HEGIS) from fiscal year (FY) 1985 through 1986. These surveys collected information on revenues and expenditures, expenditures on scholarships and fellowships, and other financial data. Tables cover: sources of revenues and purposes for expenditures for all institutions, public institutions, and private institutions for FY 1985 through 1993; revenues and expenditures of four-year and two-year institutions for FY 1993; revenues and expenditures at all institutions, four-year, and two-year institutions by selected categories and states for FY 1993; comparison of FY 1992 and 1993 revenue and expenditures for all institutions, public institutions, and private institutions by state; revenues and expenditures of private nonprofit institutions for FY 1993; revenues and expenditures by control of institution and source or purpose for FY 1985 through 1993 in constant 1993 dollars; and consumer price index (CPI) factors for FY 1985 through 1993. The report includes a glossary and a description of the survey methodology. Two appended tables provide FY 1993 survey response rates for higher education institutions by sector and by state. (MDM)

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Samuel Barbett
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**U.S. Department of Education
Office of Educational Research and Improvement**

NCES 95-325

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July 1995

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HIGHLIGHTS

Introduction

This report presents revenue and expenditure data of the nation's accredited institutions of higher education over the nine-year period from fiscal year 1985 through fiscal year 1993. Data are from the Integrated Postsecondary Education Data System (IPEDS) "Finance" surveys from fiscal year 1987 (FY87) through fiscal year 1992 (FY93) and the Higher Education General Information Survey (HEGIS) from fiscal year 1985 (FY85) through fiscal year 1986 (FY86). These surveys collected information on revenues and expenditures, expenditures on scholarships and fellowships, and other financial data. This survey report includes information only on institutions of higher education in the 50 states and the District of Columbia that are accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education. Definitions of the terms used in this report are available in the glossary.

Current Funds Revenues and Expenditures

In FY93 higher education institutions had revenues of over 170 billion dollars (table 1), almost 10 billion dollars or 6 percent more than in FY92 (table 19). Most of these revenues (71 percent) came from three sources, tuition and fees, state appropriations and sales and services. Revenues from sales and services (i.e., sales and services of educational activities, auxiliary enterprises, hospitals) generally are spent on supporting the activities and enterprises that generate the revenues rather than to support the instruction, research, and public service missions of the institution. About 65 percent of revenues that are used to support the institution's mission come from tuition and fees and state and local appropriations. Another 6 percent come from unrestricted grants and contracts and endowment income (table 1).

Both public and private institutions increased their total revenues by about 6 percent (in current dollars) between FY92 and FY93 (tables 3 and 5 and 21 and 23), although their pattern of increases by source of revenue were somewhat different (tables 21 and 23). For example, in public institutions revenues from tuition and fees increased by almost 12 percent between FY92 and FY93. This follows increases in this revenue source of over 10 percent in every year since FY89. Revenues from endowment income increased over 12 percent, following a 38 percent increase between FY91 and FY92; revenues from state sources went up less than 2 percent (tables 3 and 21). In private institutions, revenues from tuition and fees went up slightly more than 7 percent, the lowest percentage increase since FY87. Revenues from endowment income increased by 4 percent; and revenues from private sources increased by almost 8 percent. Revenues from state sources decreased over 1 percent. Thus, tuition and fees are an increasingly higher share of total revenues for public and private institutions while state governments are a declining share of revenues for public

institutions and a small share of revenues for private institutions.

Current funds expenditures also increased about 6 percent between FY92 and FY93 in both public and private institutions to over 165 billion dollars (tables 2 and 20). Of those expenditures that support the educational, research and service missions of the institution - education and general expenditures (E&G expenditures) - over 75 percent were allocated to the instructional mission (39 percent to instruction, 9 percent to academic support, and 6 percent to student services), research (12 percent) and public service (5 percent) (table 2). About 75 percent of E&G expenditures were allocated to these three types of expenditure categories by public institutions, while about 62 percent were allocated to them by private institutions (tables 4 and 6). The biggest differences in expenditure allocations between public and private institutions were for instruction (41 percent in public and 35 percent in private institutions) and scholarships and fellowships (5 percent in public and 14 percent in private institutions).

While expenditures in all categories increased between FY92 and FY93, the largest increases occurred in expenditures for scholarships and fellowships (up 12 percent over all institutions), student services (up 9 percent) and public service (up 8 percent); the smallest increases were for instruction and academic support (each were up 5 percent) and operations and maintenance of plant (up 4 percent) (table 20). Public institutions increased expenditures on student services by over 10 percent and increased expenditures on scholarships and fellowships by almost 15 percent (table 22), while private institutions increased expenditures on public service by 14 percent and on scholarships and fellowships by 11 percent (table 24). It would seem from these data that although both public and private institutions are relying more on tuition and fees as a source of revenue, both institutional sectors are offsetting these increased revenues by increasing expenditures on scholarships and fellowships.

It is interesting to examine the sources of revenue among public and private institutions when they are further desegregated by the highest level of degree offered (table 7). For example, tuition and fees are a smaller source of total revenues in 4-year institutions than in 2-year institutions of the same control (table 7). Additionally, 4-year institutions receive a higher percentage of revenues from the federal government and a lower percentage of revenues from state and local governments than 2-year institutions under the same control. Further, 4-year public and private institutions had a higher share of revenues from private sources, endowment income, and sales and services than their 2-year public and private counterparts.

The revenue sources of public and private 4-year institutions are clearly distinguished by the substantial state support received by public 4-year institutions (35 percent of total revenues), and the critical role of tuition and fees in providing operating revenues to private institutions (40 percent of total revenues). However, it may be argued that except for this obvious distinction between public and private 4-year institutions, the sources of total revenues of public 4-year institutions are more similar to the sources of total revenues of 4-year privates than they are to those of public 2-year institutions.

The similarity of financial activity between public and private 4-year institutions as evidenced in the shares of revenues from various sources of revenues and the differences in financial activity between 4- and 2-year public colleges is heightened when expenditures are examined (table 8). This is evidenced in several ways. First, over 90 percent of total expenditures in both public and private 2-year institutions are E&G expenditures, while only about 75 percent of 4-year colleges' expenditures are E&G expenditures. Both public and private 4-year institutions allocate less than 30 percent of their total expenditures to instruction, while public 2-year institutions allocate 47 percent of their total expenditures to instruction. Additionally, both public and private 4-year institutions allocate more to expenditures for research and public service than their 2-year counterparts and less to student services, institutional support and operation and maintenance of plant.

Expenditures on Scholarships and Fellowships

As noted previously, expenditures for scholarships and fellowships increased at a greater rate between FY92 and FY93 than any other expenditure category. However, the expenditures for scholarships and fellowships reported under current funds expenditures (in all expenditure tables except table 18) do not include expenditures made by institutions for federally supported Pell Grants. When Pell Grants are included in expenditures for scholarships and fellowships, almost 15 billion dollars was spent for this purpose in FY93, an increase of almost 12 percent between FY92 and FY93 (table 18). This 12 percent increase follows a 20 percent increase between FY91 and FY92. Scholarship and fellowship expenditures from all sources increased between FY92 and FY93 with the increases ranging from 1 percent for private aid to almost 17 percent for aid from local governments. Expenditures for Pell Grants rose 11 percent as did expenditures for state aid. Expenditures for other federal sources of aid and Institutional aid rose 14 percent. Both public and private institutions showed sharp increases in expenditures for scholarships and fellowships between FY92 and FY93, although the percentage increases were smaller between FY92 and FY93 than between FY91 and FY92. Expenditures of public institutions increased 21 percent between FY91 and FY92 and private institutions increased expenditures by 19 percent between FY91 and FY92.

In FY93 the largest source of expenditures for scholarships and fellowships in public institutions was Pell Grants, accounting for almost half their scholarship and fellowship expenditures. Over 19 percent of their expenditures for scholarships and fellowships were from institutional aid. Among private institutions Pell Grants accounted for just 14 percent of their expenditures for scholarships and fellowships with 64 percent coming from institutional aid. In public institutions the most rapidly growing source of expenditures for scholarships and fellowships is state governments, which increased 57 percent between FY91 and FY93. In private institutions financial aid from states increased 68 percent between FY91 and FY92, although between FY92 and FY93 it declined 2 percent.

Changes in Revenues and Expenditures by State

Tables 15, 16, and 17 indicate changes in revenues and expenditures of higher education institutions between FY92 and FY93 by state. While these changes are of interest, it should be noted that in certain states where the number of institutions is small or there is a single major institution, large changes in one institution's revenues or expenditures in a given year could affect the entire state's profile for that year. That being noted, of particular interest in these three tables is Table 16, since it is concerned with changes in revenues and expenditures of public higher education institutions. A high percentage of revenues of public institutions comes from state sources, so these changes may be indicative of state effort in higher education. As noted above, nationally the total revenues of public institutions increased by about 6 percent between FY92 and FY 93. Revenues of public institutions in several states exceeded this average by a considerable margin. For example, revenues in public institutions in Louisiana increased by over 17 percent between FY92 and FY93. The revenues of public institutions in Georgia, Alabama, Tennessee, and South Dakota increased by about 10 percent, while those in Mississippi, Maryland, and New York increased by about 9 percent. On the other hand there were several states in which increases in the revenues of their public institutions were significantly below the national average. In the District of Columbia and Wyoming, for example, public institutions' revenues declined, while increases in revenues of public institutions in Arizona, Hawaii, Kentucky, Maine, Oklahoma, Pennsylvania and Vermont were less than half the increase in public institutions in the nation as a whole.

Tables

**Table 1.—Current funds revenues of institutions of higher education in current dollars, by source:
Fiscal years 1985 through 1993 1/**

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Total current funds revenues.....	\$92,472,694	\$100,437,616	\$109,144,709	\$117,340,109	\$128,501,638	\$139,635,477	\$149,766,051	\$161,395,896	\$170,880,503
Tuition and fees.....	21,283,329	23,116,605	25,705,827	27,836,781	30,806,566	33,926,060	37,434,462	41,559,037	45,346,071
Federal Government.....	11,509,125	12,704,750	14,238,931	14,771,954	15,893,978	17,254,874	18,236,082	19,833,317	21,014,564
Appropriations.....	1,570,590	1,617,510	1,656,245	1,664,054	1,677,430	1,890,046	1,840,694	1,907,403	1,872,840
Unrestricted grants and contracts.....	1,474,586	1,658,636	1,878,202	1,980,749	2,150,079	2,353,119	2,504,859	2,793,590	2,913,256
Restricted grants and contracts 2/.....	6,570,045	7,190,345	7,690,232	8,225,129	9,009,709	9,773,266	10,443,977	11,561,444	12,589,727
Independent operations 3/.....	1,893,904	2,238,259	3,014,251	2,902,022	3,056,760	3,238,442	3,446,552	3,660,881	3,638,741
State governments.....	27,583,011	29,911,500	31,309,303	33,517,166	36,031,208	38,349,239	39,480,874	40,586,907	41,247,955
Appropriations.....	26,373,160	28,402,288	29,337,120	31,298,537	33,287,034	35,223,174	36,255,090	36,884,957	37,314,176
Unrestricted grants and contracts.....	135,139	154,109	213,461	217,208	357,221	411,757	366,206	376,176	382,204
Restricted grants and contracts.....	1,074,712	1,355,102	1,758,722	2,001,421	2,386,953	2,714,309	2,859,577	3,325,774	3,551,575
Local governments.....	2,387,212	2,544,506	2,799,321	3,006,263	3,363,676	3,639,902	3,931,239	4,159,876	4,444,875
Appropriations.....	1,973,284	2,153,160	2,294,133	2,470,439	2,758,086	2,919,447	3,177,696	3,336,012	3,599,983
Unrestricted grants and contracts.....	63,442	56,975	92,724	76,638	98,787	122,404	116,982	140,135	139,881
Restricted grants and contracts.....	350,485	334,371	412,465	459,186	506,803	598,051	636,561	683,729	705,011
Private gifts, grants, and contracts.....	4,896,325	5,410,905	5,952,682	6,359,282	7,060,730	7,781,422	8,361,265	8,977,271	9,659,977
Unrestricted.....	1,944,876	2,111,972	2,234,942	2,235,096	2,429,579	2,634,974	2,720,233	2,921,997	3,229,718
Restricted.....	2,951,448	3,298,933	3,717,741	4,124,186	4,631,151	5,146,448	5,641,032	6,055,274	6,430,259
Endowment income.....	2,096,290	2,275,898	2,377,958	2,586,441	2,914,396	3,143,696	3,268,629	3,442,009	3,627,773
Unrestricted.....	1,227,797	1,285,194	1,229,943	1,340,788	1,498,703	1,614,088	1,521,940	1,549,930	1,536,511
Restricted.....	868,501	990,704	1,148,015	1,245,654	1,415,694	1,529,608	1,746,690	1,892,079	2,091,262
Sales and services.....	19,701,912	21,274,265	23,283,927	25,492,435	28,162,465	30,787,233	34,107,502	37,519,828	39,824,766
Educational activities.....	2,126,927	2,373,494	2,641,906	2,918,090	3,315,620	3,632,100	4,054,703	4,520,890	5,037,901
Auxiliary enterprises.....	10,100,410	10,674,136	11,364,188	11,947,778	12,855,580	13,938,469	14,903,127	15,758,599	16,662,850
Hospitals.....	7,474,575	8,226,635	9,277,834	10,626,566	11,991,265	13,216,664	15,149,672	17,240,338	18,124,015
Other sources.....	3,015,483	3,199,186	3,476,760	3,769,787	4,268,618	4,753,051	4,945,998	5,317,651	5,714,523
Percentage distribution									
Total current funds revenues.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees.....	23.0	23.0	23.6	23.7	24.0	24.3	25.0	25.7	26.5
Federal Government.....	12.4	12.6	13.0	12.6	12.4	12.4	12.2	12.3	12.3
Appropriations.....	1.7	1.6	1.5	1.4	1.3	1.4	1.2	1.2	1.1
Unrestricted grants and contracts.....	1.6	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Restricted grants and contracts 2/.....	7.1	7.2	7.0	7.0	7.0	7.0	7.0	7.2	7.4
Independent operations 3/.....	2.0	2.2	2.8	2.5	2.4	2.3	2.3	2.3	2.1
State governments.....	29.8	29.8	28.7	28.6	28.0	27.5	26.4	25.1	24.1
Appropriations.....	28.5	28.3	26.9	26.7	25.9	25.2	24.2	22.9	21.8
Unrestricted grants and contracts.....	0.1	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2
Restricted grants and contracts.....	1.2	1.3	1.6	1.7	1.9	1.9	1.9	2.1	2.1
Local governments.....	2.6	2.5	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Appropriations.....	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Unrestricted grants and contracts.....	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts.....	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Private gifts, grants, and contracts.....	5.3	5.4	5.5	5.4	5.5	5.6	5.6	5.6	5.7
Unrestricted.....	2.1	2.1	2.0	1.9	1.9	1.9	1.8	1.8	1.9
Restricted.....	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.8	3.8
Endowment income.....	2.3	2.3	2.2	2.2	2.3	2.3	2.2	2.1	2.1
Unrestricted.....	1.3	1.3	1.1	1.1	1.2	1.2	1.0	1.0	0.9
Restricted.....	0.9	1.0	1.1	1.1	1.1	1.1	1.2	1.2	1.2
Sales and services.....	21.3	21.2	21.3	21.7	21.9	22.0	22.8	23.2	23.3
Educational activities.....	2.3	2.4	2.4	2.5	2.6	2.6	2.7	2.8	2.9
Auxiliary enterprises.....	10.9	10.6	10.4	10.2	10.0	10.0	10.0	9.8	9.8
Hospitals.....	8.1	8.2	8.5	9.1	9.3	9.5	10.1	10.7	10.6
Other sources.....	3.3	3.2	3.2	3.2	3.3	3.4	3.3	3.3	3.3

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

**Table 2.—Current funds expenditures of institutions of higher education in current dollars, by purpose:
Fiscal years 1985 through 1993 1/**

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Total current funds expenditures.....	\$89,951,263	\$97,535,742	\$106,099,686	\$113,786,464	\$123,867,184	\$134,655,571	\$146,087,836	\$156,189,161	\$165,241,040
Education and general expenditures.....	70,061,324	76,127,965	82,955,555	89,157,430	96,803,378	105,585,076	114,139,901	121,567,157	128,977,968
Instruction.....	28,777,183	31,032,099	33,711,146	35,833,563	38,812,690	42,145,987	45,496,117	47,997,196	50,340,914
Research.....	7,551,892	8,437,367	9,352,309	10,350,931	11,432,170	12,505,961	13,444,040	14,261,554	15,291,309
Public service.....	2,861,095	3,119,533	3,448,453	3,786,363	4,227,323	4,689,758	5,076,177	5,489,298	5,935,095
Academic support.....	6,074,253	6,667,392	7,575,451	8,141,582	8,904,279	9,437,644	10,050,773	10,577,018	11,072,970
Libraries.....	2,361,793	2,551,331	2,441,184	2,836,497	3,009,870	3,254,239	3,343,892	3,595,834	3,684,852
Student services.....	4,178,236	4,562,938	4,975,913	5,396,521	5,780,837	6,388,148	7,025,482	7,509,094	8,165,079
Institutional support.....	8,587,216	9,350,786	10,084,663	10,774,495	11,529,119	12,674,031	13,726,484	14,475,023	15,249,898
Operation and maintenance of plant.....	7,345,482	7,605,226	7,819,032	8,230,986	8,739,895	9,458,262	10,062,581	10,346,580	10,783,727
Scholarships and fellowships.....	3,670,355	4,160,174	4,776,100	5,325,358	5,918,666	6,655,544	7,551,184	9,060,000	10,148,373
From unrestricted funds.....	1,961,597	2,285,116	2,644,615	2,941,143	3,282,698	3,853,904	4,445,106	5,205,797	5,949,037
From restricted funds 2/.....	1,708,758	1,875,059	2,131,486	2,384,215	2,635,969	2,801,640	3,106,078	3,854,203	4,199,337
Mandatory transfers.....	1,015,613	1,192,449	1,212,488	1,317,633	1,458,398	1,629,742	1,707,063	1,851,393	1,990,603
Auxiliary enterprises.....	10,012,248	10,528,303	11,037,333	11,399,949	12,280,063	13,203,984	14,272,247	14,966,100	15,561,508
Mandatory transfers.....	597,344	617,171	633,461	629,370	774,752	836,852	936,876	1,003,299	1,109,549
Hospitals.....	8,010,141	8,692,113	9,173,014	10,406,461	11,824,782	12,679,286	14,325,865	16,104,313	17,049,672
Mandatory transfers.....	130,892	128,833	151,071	178,472	240,278	222,192	274,452	333,714	308,059
Independent operations.....	1,867,550	2,187,361	2,933,784	2,822,624	2,958,962	3,187,224	3,349,824	3,551,592	3,651,891
Mandatory transfers.....	1,899	3,432	2,292	4,306	6,987	5,812	5,645	3,396	2,271
Percentage distribution									
Total current funds expenditures.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures.....	77.9	78.1	78.2	78.4	78.2	78.4	78.1	77.8	78.1
Instruction.....	32.0	31.8	31.8	31.5	31.3	31.3	31.1	30.7	30.5
Research.....	8.4	8.7	8.8	9.1	9.2	9.3	9.2	9.1	9.3
Public service.....	3.2	3.2	3.3	3.3	3.4	3.5	3.5	3.5	3.6
Academic support.....	6.8	6.8	7.1	7.2	7.2	7.0	6.9	6.8	6.7
Libraries.....	2.6	2.6	2.3	2.5	2.4	2.4	2.3	2.3	2.2
Student services.....	4.6	4.7	4.7	4.7	4.7	4.7	4.8	4.8	4.9
Institutional support.....	9.5	9.6	9.5	9.5	9.3	9.4	9.4	9.3	9.2
Operation and maintenance of plant.....	8.2	7.8	7.4	7.2	7.1	7.0	6.9	6.6	6.5
Scholarships and fellowships.....	4.1	4.3	4.5	4.7	4.8	4.9	5.2	5.8	6.1
From unrestricted funds.....	2.2	2.3	2.5	2.6	2.7	2.9	3.0	3.3	3.6
From restricted funds 2/.....	1.9	1.9	2.0	2.1	2.1	2.1	2.1	2.5	2.5
Mandatory transfers.....	1.1	1.2	1.1	1.2	1.2	1.2	1.2	1.2	1.2
Auxiliary enterprises.....	11.1	10.8	10.4	10.0	9.9	9.8	9.8	9.6	9.4
Mandatory transfers.....	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7
Hospitals.....	8.9	8.9	8.6	9.1	9.5	9.4	9.8	10.3	10.3
Mandatory transfers.....	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Independent operations.....	2.1	2.2	2.8	2.5	2.4	2.4	2.3	2.3	2.2
Mandatory transfers.....	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

— Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

**Table 3.— Current funds revenues of public institutions of higher education in current dollars, by source:
Fiscal years 1985 through 1993 1/**

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Total current funds revenues.....	\$59,794,159	\$65,004,632	\$69,613,289	\$74,771,255	\$81,927,371	\$88,911,433	\$94,904,506	\$102,202,890	\$108,186,484
Tuition and fees.....	8,647,637	9,439,177	10,198,633	11,184,657	12,435,763	13,820,240	15,258,024	17,460,263	19,490,221
Federal Government.....	6,309,818	6,852,370	7,227,995	7,714,261	8,412,581	9,171,488	9,763,427	10,783,842	11,655,011
Appropriations.....	1,349,183	1,401,367	1,434,295	1,434,906	1,443,539	1,636,047	1,604,548	1,662,229	1,658,052
Unrestricted grants and contracts.....	723,509	816,364	907,299	989,781	1,083,575	1,214,836	1,319,035	1,462,372	1,601,201
Restricted grants and contracts 2/.....	4,120,266	4,481,723	4,662,798	5,095,910	5,656,468	6,106,112	6,629,484	7,426,627	8,155,317
Independent operations 3/.....	116,860	152,916	223,602	193,664	228,999	214,493	210,360	232,613	240,441
State governments.....	26,965,417	29,220,586	30,439,878	32,437,504	34,835,716	37,052,307	38,239,978	39,107,560	39,789,641
Appropriations.....	26,065,494	28,071,070	28,974,665	30,917,354	32,929,719	34,858,904	35,898,653	36,612,540	37,073,932
Unrestricted grants and contracts.....	71,113	88,779	139,059	113,204	240,028	297,338	250,168	253,184	259,046
Restricted grants and contracts.....	828,810	1,060,737	1,326,154	1,406,946	1,665,969	1,896,065	2,091,157	2,241,836	2,456,663
Local governments.....	2,178,761	2,325,844	2,535,014	2,731,862	3,025,703	3,264,303	3,531,714	3,778,615	4,040,897
Appropriations.....	1,970,829	2,150,459	2,289,420	2,465,172	2,751,704	2,910,444	3,159,789	3,319,119	3,594,207
Unrestricted grants and contracts.....	35,398	27,852	56,781	41,940	64,455	82,405	73,281	90,257	84,974
Restricted grants and contracts.....	172,534	147,533	188,813	224,751	209,544	271,453	298,644	369,239	361,717
Private gifts, grants, and contracts.....	1,845,606	2,109,782	2,292,985	2,517,422	2,948,826	3,368,635	3,651,107	4,039,212	4,330,112
Unrestricted.....	236,385	279,381	297,163	305,457	362,011	436,028	529,496	650,468	686,214
Restricted.....	1,609,220	1,830,401	1,995,822	2,211,966	2,586,815	2,932,607	3,121,611	3,388,743	3,643,898
Endowment income.....	342,833	398,603	349,779	361,545	422,252	461,701	431,235	593,998	667,711
Unrestricted.....	147,237	181,624	125,165	127,861	149,650	164,242	147,368	248,770	257,113
Restricted.....	195,596	216,979	224,614	233,684	272,602	297,459	283,867	345,228	410,598
Sales and services.....	11,967,500	12,990,670	14,775,531	15,851,714	17,586,819	19,330,429	21,546,202	23,738,382	25,282,113
Educational activities.....	1,424,896	1,596,946	1,771,760	1,948,679	2,186,448	2,423,779	2,700,185	2,960,980	3,236,037
Auxiliary enterprises.....	6,296,312	6,684,794	7,092,985	7,306,302	7,809,284	8,473,282	9,058,745	9,655,373	10,255,044
Hospitals.....	4,246,293	4,708,930	5,910,785	6,596,733	7,591,087	8,433,369	9,787,271	11,122,029	11,791,033
Other sources.....	1,536,586	1,667,600	1,793,474	1,972,290	2,259,710	2,442,330	2,482,819	2,701,019	2,930,778
Percentage distribution									
Total current funds revenues.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees.....	14.5	14.5	14.7	15.0	15.2	15.5	16.1	17.1	18.0
Federal Government.....	10.6	10.5	10.4	10.3	10.3	10.3	10.3	10.6	10.8
Appropriations.....	2.3	2.2	2.1	1.9	1.8	1.8	1.7	1.6	1.5
Unrestricted grants and contracts.....	1.2	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.5
Restricted grants and contracts 2/.....	6.9	6.9	6.7	6.8	6.9	6.9	7.0	7.3	7.5
Independent operations 3/.....	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2
State governments.....	45.1	45.0	43.7	43.4	42.5	41.7	40.3	38.3	36.8
Appropriations.....	43.6	43.2	41.6	41.3	40.2	39.2	37.8	35.8	34.3
Unrestricted grants and contracts.....	0.1	0.1	0.2	0.2	0.3	0.3	0.3	0.2	0.2
Restricted grants and contracts.....	1.4	1.6	1.9	1.9	2.0	2.1	2.2	2.2	2.3
Local governments.....	3.6	3.6	3.6	3.7	3.7	3.7	3.7	3.7	3.7
Appropriations.....	3.3	3.3	3.3	3.3	3.4	3.3	3.3	3.2	3.3
Unrestricted grants and contracts.....	0.1	—	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts.....	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.3
Private gifts, grants, and contracts.....	3.1	3.2	3.3	3.4	3.6	3.8	3.8	4.0	4.0
Unrestricted.....	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.6
Restricted.....	2.7	2.8	2.9	3.0	3.2	3.3	3.3	3.3	3.4
Endowment income.....	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.6	0.6
Unrestricted.....	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Restricted.....	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4
Sales and services.....	20.0	20.0	21.2	21.2	21.5	21.7	22.7	23.2	23.4
Educational activities.....	2.4	2.5	2.5	2.6	2.7	2.7	2.8	2.9	3.0
Auxiliary enterprises.....	10.5	10.3	10.2	9.8	9.5	9.5	9.5	9.4	9.5
Hospitals.....	7.1	7.2	8.5	8.8	9.3	9.5	10.3	10.9	10.9
Other sources.....	2.6	2.6	2.6	2.6	2.8	2.7	2.6	2.6	2.7

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

— Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

Table 4.—Current funds expenditures of public institutions of higher education in current dollars, by purpose:
Fiscal years 1985 through 1993 1/

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Total current funds expenditures.....	\$58,314,550	\$63,193,853	\$67,653,838	\$72,641,294	\$78,945,617	\$85,770,530	\$92,961,093	\$98,847,180	\$104,570,101
Education and general expenditures.....	46,873,546	50,872,962	54,359,434	58,639,468	63,444,908	69,163,958	74,395,428	78,554,534	83,210,979
Instruction.....	20,287,410	21,880,782	23,359,057	24,954,204	26,893,691	29,257,209	31,371,394	32,828,420	34,260,177
Research.....	5,119,191	5,705,144	6,258,625	6,976,925	7,796,952	8,542,235	9,364,213	9,948,580	10,604,973
Public service.....	2,316,270	2,515,734	2,727,593	2,986,164	3,351,950	3,688,664	3,990,232	4,285,501	4,563,397
Academic support.....	4,267,698	4,693,543	5,048,232	5,436,156	5,941,906	6,535,076	6,933,847	7,274,159	7,613,244
Libraries.....	1,557,489	1,685,052	1,619,353	1,853,410	1,956,497	2,102,672	2,167,161	2,284,520	2,329,625
Student services.....	2,684,343	2,921,758	3,158,991	3,482,112	3,678,419	4,021,328	4,398,365	4,690,921	5,173,239
Institutional support.....	5,191,693	5,667,144	6,042,593	6,470,162	6,876,360	7,490,137	8,030,642	8,423,156	9,049,589
Operation and maintenance of plant.....	5,040,869	5,177,254	5,308,631	5,601,732	5,913,267	6,333,582	6,655,605	6,790,215	7,076,805
Scholarships and fellowships.....	1,374,803	1,575,909	1,751,671	1,941,389	2,150,350	2,386,493	2,688,532	3,255,660	3,727,838
From unrestricted funds.....	569,058	696,973	750,931	830,195	944,001	1,099,425	1,270,158	1,523,721	1,745,339
From restricted funds 2/.....	805,745	878,935	1,000,740	1,111,194	1,206,349	1,287,068	1,418,374	1,731,939	1,982,498
Mandatory transfers.....	591,269	735,695	704,040	790,624	842,012	909,234	962,598	1,057,923	1,141,717
Auxiliary enterprises.....	6,431,577	6,830,235	7,135,393	7,237,866	7,744,725	8,282,332	9,049,935	9,634,131	10,024,352
Mandatory transfers.....	387,585	410,777	409,726	412,006	512,413	551,331	623,146	655,301	758,644
Hospitals.....	4,914,560	5,358,699	5,904,212	6,532,905	7,533,912	8,113,989	9,315,902	10,432,773	11,100,602
Mandatory transfers.....	69,072	75,569	102,623	106,181	159,507	156,029	195,961	224,095	223,241
Independent operations.....	94,867	131,956	254,799	231,055	222,072	210,252	199,827	225,742	234,168
Mandatory transfers.....	451	846	194	2,063	1,787	2,276	1,201	510	462
Percentage distribution									
Total current funds expenditures.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures.....	80.4	80.5	80.3	80.7	80.4	80.6	80.0	79.5	79.6
Instruction.....	34.8	34.6	34.5	34.4	34.1	34.1	33.7	33.2	32.8
Research.....	8.8	9.0	9.3	9.6	9.9	10.0	10.1	10.1	10.1
Public service.....	4.0	4.0	4.0	4.1	4.2	4.3	4.3	4.3	4.4
Academic support.....	7.3	7.4	7.5	7.5	7.5	7.6	7.5	7.4	7.3
Libraries.....	2.7	2.7	2.4	2.6	2.5	2.5	2.3	2.3	2.2
Student services.....	4.6	4.6	4.7	4.8	4.7	4.7	4.7	4.7	4.9
Institutional support.....	8.9	9.0	8.9	8.9	8.7	8.7	8.6	8.5	8.7
Operation and maintenance of plant.....	8.6	8.2	7.8	7.7	7.5	7.4	7.2	6.9	6.8
Scholarships and fellowships.....	2.4	2.5	2.6	2.7	2.7	2.8	2.9	3.3	3.6
From unrestricted funds.....	1.0	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.7
From restricted funds 2/.....	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.8	1.9
Mandatory transfers.....	1.0	1.2	1.0	1.1	1.1	1.1	1.0	1.1	1.1
Auxiliary enterprises.....	11.0	10.8	10.5	10.0	9.8	9.7	9.7	9.7	9.6
Mandatory transfers.....	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.7
Hospitals.....	8.4	8.5	8.7	9.0	9.5	9.5	10.0	10.6	10.6
Mandatory transfers.....	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2
Independent operations.....	0.2	0.2	0.4	0.3	0.3	0.2	0.2	0.2	0.2
Mandatory transfers.....	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

— Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

**Table 5.— Current funds revenues of private institutions of higher education in current dollars, by source:
Fiscal years 1985 through 1993 1/**

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Total current funds revenues.....	\$32,678,536	\$35,432,985	\$39,531,421	\$42,568,854	\$46,574,267	\$50,724,044	\$54,861,545	\$59,193,006	\$62,694,018
Tuition and fees.....	12,635,691	13,677,429	15,507,194	16,652,124	18,370,803	20,105,820	22,176,439	24,098,774	25,855,850
Federal Government.....	5,199,307	5,852,380	7,010,936	7,057,693	7,481,396	8,083,386	8,472,654	9,049,476	9,359,554
Appropriations.....	221,407	216,143	221,950	229,148	233,891	254,000	236,146	245,173	214,788
Unrestricted grants and contracts.....	751,076	842,272	970,903	990,968	1,066,504	1,138,283	1,185,824	1,241,218	1,312,056
Restricted grants and contracts 2/.....	2,449,780	2,708,622	3,027,434	3,129,219	3,353,241	3,667,154	3,814,493	4,134,817	4,434,410
Independent operations 3/.....	1,777,044	2,085,343	2,790,649	2,708,358	2,827,761	3,023,949	3,236,192	3,428,267	3,398,300
State governments.....	617,593	690,914	869,424	1,079,662	1,195,492	1,296,932	1,240,896	1,479,347	1,458,314
Appropriations.....	307,666	331,219	362,454	381,183	357,315	364,270	356,437	272,417	240,244
Unrestricted grants and contracts.....	64,026	65,330	74,402	104,004	117,193	114,419	116,038	122,992	123,158
Restricted grants and contracts.....	245,902	294,365	432,568	594,475	720,984	818,244	768,421	1,083,938	1,094,912
Local governments.....	208,451	218,662	264,307	274,400	337,973	375,599	399,525	381,261	403,977
Appropriations.....	2,455	2,701	4,713	5,267	6,383	9,003	17,907	16,893	5,776
Unrestricted grants and contracts.....	28,045	29,123	35,943	34,698	34,332	39,999	43,701	49,878	54,907
Restricted grants and contracts.....	177,951	186,838	223,651	234,435	297,258	326,598	337,917	314,490	343,294
Private gifts, grants, and contracts.....	3,050,719	3,301,124	3,659,697	3,841,860	4,111,904	4,412,787	4,710,158	4,938,060	5,329,865
Unrestricted.....	1,708,491	1,832,592	1,937,778	1,929,639	2,067,568	2,198,946	2,190,736	2,271,529	2,543,504
Restricted.....	1,342,228	1,468,532	1,721,919	1,912,220	2,044,336	2,213,841	2,519,421	2,666,531	2,786,361
Endowment income.....	1,753,465	1,877,295	2,028,179	2,224,896	2,492,144	2,681,995	2,837,394	2,848,012	2,960,062
Unrestricted.....	1,080,560	1,103,570	1,104,778	1,212,926	1,349,053	1,449,846	1,374,572	1,301,160	1,279,398
Restricted.....	672,905	773,725	923,400	1,011,970	1,143,091	1,232,149	1,462,822	1,546,851	1,680,664
Sales and services.....	7,734,412	8,283,595	8,508,396	9,640,720	10,575,646	11,456,804	12,561,301	13,781,446	14,542,653
Educational activities.....	702,032	776,548	870,145	969,411	1,129,171	1,208,322	1,354,518	1,559,910	1,801,865
Auxiliary enterprises.....	3,804,098	3,989,342	4,271,203	4,641,476	5,046,296	5,465,187	5,844,382	6,103,226	6,407,806
Hospitals.....	3,228,282	3,517,705	3,367,048	4,029,833	4,400,178	4,783,295	5,362,401	6,118,309	6,332,982
Other sources.....	1,478,897	1,531,586	1,683,287	1,797,498	2,008,909	2,310,720	2,463,178	2,616,632	2,783,744
Percentage distribution									
Total current funds revenues.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees.....	38.7	38.6	39.2	39.1	39.4	39.6	40.4	40.7	41.2
Federal Government.....	15.9	16.5	17.7	16.6	16.1	15.9	15.4	15.3	14.9
Appropriations.....	0.7	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.3
Unrestricted grants and contracts.....	2.3	2.4	2.5	2.3	2.3	2.2	2.2	2.1	2.1
Restricted grants and contracts 2/.....	7.5	7.6	7.7	7.4	7.2	7.2	7.0	7.0	7.1
Independent operations 3/.....	5.4	5.9	7.1	6.4	6.1	6.0	5.9	5.8	5.4
State governments.....	1.9	1.9	2.2	2.5	2.6	2.6	2.3	2.5	2.3
Appropriations.....	0.9	0.9	0.9	0.9	0.8	0.7	0.6	0.5	0.4
Unrestricted grants and contracts.....	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2
Restricted grants and contracts.....	0.8	0.8	1.1	1.4	1.5	1.6	1.4	1.8	1.7
Local governments.....	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.6	0.6
Appropriations.....	—	—	—	—	—	—	—	—	—
Unrestricted grants and contracts.....	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts.....	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5
Private gifts, grants, and contracts.....	9.3	9.3	9.3	9.0	8.8	8.7	8.6	8.3	8.5
Unrestricted.....	5.2	5.2	4.9	4.5	4.4	4.3	4.0	3.8	4.1
Restricted.....	4.1	4.1	4.4	4.5	4.4	4.4	4.6	4.5	4.4
Endowment income.....	5.4	5.3	5.1	5.2	5.4	5.3	5.2	4.8	4.7
Unrestricted.....	3.3	3.1	2.8	2.8	2.9	2.9	2.5	2.2	2.0
Restricted.....	2.1	2.2	2.3	2.4	2.5	2.4	2.7	2.6	2.7
Sales and services.....	23.7	23.4	21.5	22.6	22.7	22.6	22.9	23.3	23.2
Educational activities.....	2.1	2.2	2.2	2.3	2.4	2.4	2.5	2.6	2.9
Auxiliary enterprises.....	11.6	11.3	10.8	10.9	10.8	10.8	10.7	10.3	10.2
Hospitals.....	9.9	9.9	8.5	9.5	9.4	9.4	9.8	10.3	10.1
Other sources.....	4.5	4.3	4.3	4.2	4.3	4.6	4.5	4.4	4.4

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

— Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

**Table 6.—Current funds expenditures of private institutions of higher education in current dollars, by purpose:
Fiscal years 1985 through 1993 1/**

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Total current funds expenditures.....	\$31,636,713	\$34,341,889	\$38,445,848	\$41,145,170	\$44,921,567	\$48,885,041	\$53,126,743	\$57,341,982	\$60,670,938
Education and general expenditures.....	23,187,778	25,255,003	28,596,121	30,517,962	33,358,470	36,421,118	39,744,472	43,012,623	45,766,989
Instruction.....	8,489,773	9,151,318	10,352,089	10,879,358	11,918,999	12,888,779	14,124,723	15,168,776	16,080,736
Research.....	2,432,701	2,732,222	3,093,684	3,374,006	3,635,218	3,963,726	4,079,827	4,312,973	4,686,336
Public service.....	544,825	603,799	720,860	800,198	875,373	1,001,094	1,085,945	1,203,797	1,371,697
Academic support.....	1,806,555	1,973,849	2,527,219	2,705,426	2,962,374	2,902,568	3,116,927	3,302,859	3,459,726
Libraries.....	804,304	866,279	821,831	983,087	1,053,372	1,151,567	1,176,731	1,311,314	1,355,227
Student services.....	1,493,893	1,641,180	1,816,922	1,914,409	2,102,418	2,366,819	2,627,117	2,818,174	2,991,840
Institutional support.....	3,395,523	3,683,642	4,042,069	4,304,333	4,652,759	5,183,893	5,695,842	6,051,868	6,200,308
Operation and maintenance of plant.....	2,304,612	2,427,972	2,510,400	2,629,254	2,826,628	3,124,680	3,406,975	3,556,365	3,706,923
Scholarships and fellowships.....	2,295,551	2,584,266	3,024,430	3,383,968	3,768,316	4,269,051	4,862,651	5,804,340	6,420,536
From unrestricted funds.....	1,392,539	1,588,143	1,893,684	2,110,948	2,338,697	2,754,479	3,174,947	3,682,076	4,203,697
From restricted funds 2/.....	903,012	996,123	1,130,746	1,273,021	1,429,619	1,514,572	1,687,704	2,122,264	2,216,838
Mandatory transfers.....	424,344	456,754	508,448	527,009	616,385	720,508	744,465	793,471	848,886
Auxiliary enterprises.....	3,580,671	3,698,067	3,901,940	4,162,083	4,535,337	4,921,653	5,222,312	5,331,969	5,537,156
Mandatory transfers.....	209,760	206,394	223,736	217,364	262,339	285,521	313,730	347,999	350,905
Hospitals.....	3,095,581	3,333,414	3,268,802	3,873,556	4,290,869	4,565,297	5,009,963	5,671,540	5,949,070
Mandatory transfers.....	61,819	53,264	48,449	72,291	80,771	66,164	78,491	109,619	84,818
Independent operations.....	1,772,683	2,055,405	2,678,985	2,591,569	2,736,890	2,976,973	3,149,996	3,325,850	3,417,723
Mandatory transfers.....	1,449	2,586	2,098	2,244	5,200	3,535	4,444	2,886	1,808
Percentage distribution									
Total current funds expenditures.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures.....	73.3	73.5	74.4	74.2	74.3	74.5	74.8	75.0	75.4
Instruction.....	26.8	26.6	26.9	26.4	26.5	26.4	26.6	26.5	26.5
Research.....	7.7	8.0	8.0	8.2	8.1	8.1	7.7	7.5	7.7
Public service.....	1.7	1.8	1.9	1.9	1.9	2.0	2.0	2.1	2.3
Academic support.....	5.7	5.7	6.6	6.6	6.6	5.9	5.9	5.8	5.7
Libraries.....	2.5	2.5	2.1	2.4	2.3	2.4	2.2	2.3	2.2
Student services.....	4.7	4.8	4.7	4.7	4.7	4.8	4.9	4.9	4.9
Institutional support.....	10.7	10.7	10.5	10.5	10.4	10.6	10.7	10.6	10.2
Operation and maintenance of plant.....	7.3	7.1	6.5	6.4	6.3	6.4	6.4	6.2	6.1
Scholarships and fellowships.....	7.3	7.5	7.9	8.2	8.4	8.7	9.2	10.1	10.6
From unrestricted funds.....	4.4	4.6	4.9	5.1	5.2	5.6	6.0	6.4	6.9
From restricted funds 2/.....	2.9	2.9	2.9	3.1	3.2	3.1	3.2	3.7	3.7
Mandatory transfers.....	1.3	1.3	1.3	1.3	1.4	1.5	1.4	1.4	1.4
Auxiliary enterprises.....	11.3	10.8	10.1	10.1	10.1	10.1	9.8	9.3	9.1
Mandatory transfers.....	0.7	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6
Hospitals.....	9.8	9.7	8.5	9.4	9.6	9.3	9.4	9.9	9.8
Mandatory transfers.....	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.1
Independent operations.....	5.6	6.0	7.0	6.3	6.1	6.1	5.9	5.8	5.6
Mandatory transfers.....	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.

2/ Excludes Pell Grants.

— Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

Table 7.— Current funds revenues of institutions of higher education, by level and control of institution, and by source: Fiscal year 1993 1/

Source	4-year institutions			2-year institutions		
	Total	Public	Private 2/	Total	Public	Private 2/
in thousands						
Total current funds revenues.....	\$150,075,119	\$88,952,983	\$61,122,135	\$20,805,384	\$19,233,501	\$1,571,883
Tuition and fees.....	40,127,624	15,406,746	24,720,878	5,218,447	4,083,475	1,134,972
Federal Government.....	19,947,923	10,643,373	9,304,550	1,066,641	1,011,637	55,004
Appropriations.....	1,766,733	1,552,802	213,931	106,107	105,250	857
Unrestricted grants and contracts.....	2,862,968	1,555,778	1,307,190	50,289	45,423	4,865
Restricted grants and contracts 3/.....	11,709,496	7,323,691	4,385,804	880,231	831,626	48,605
Independent operations 4/.....	3,608,727	211,102	3,397,624	30,014	29,338	676
State governments.....	32,600,946	31,245,521	1,355,424	8,647,009	8,544,120	102,889
Appropriations.....	29,585,208	29,348,296	236,912	7,728,968	7,725,636	3,332
Unrestricted grants and contracts.....	272,946	153,825	119,121	109,258	105,221	4,038
Restricted grants and contracts.....	2,742,792	1,743,400	999,392	808,783	713,263	95,520
Local governments.....	920,868	520,283	400,585	3,524,007	3,520,614	3,392
Appropriations.....	208,277	203,099	5,178	3,391,705	3,391,108	598
Unrestricted grants and contracts.....	89,670	35,727	53,943	50,211	49,247	964
Restricted grants and contracts.....	622,921	281,457	341,463	82,090	80,260	1,830
Private gifts, grants, and contracts.....	9,416,445	4,158,784	5,257,661	243,532	171,328	72,204
Unrestricted.....	3,140,578	658,081	2,482,497	89,140	28,133	61,007
Restricted.....	6,275,867	3,500,703	2,775,164	154,392	143,195	11,197
Endowment income.....	3,595,029	652,054	2,942,974	32,744	15,657	17,088
Unrestricted.....	1,512,747	245,602	1,267,145	23,764	11,511	12,253
Restricted.....	2,082,281	406,452	1,675,829	8,981	4,146	4,835
Sales and services.....	38,319,303	23,913,479	14,405,824	1,505,462	1,368,634	136,829
Educational activities.....	4,900,100	3,109,664	1,790,436	137,801	126,373	11,428
Auxiliary enterprises.....	15,295,188	9,012,783	6,282,406	1,367,661	1,242,261	125,400
Hospitals.....	18,124,015	11,791,033	6,332,982	0	0	0
Other sources.....	5,146,981	2,412,742	2,734,238	567,542	518,036	49,506
Percentage distribution						
Total current funds revenues.....	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees.....	26.7	17.3	40.4	25.1	21.2	72.2
Federal Government.....	13.3	12.0	15.2	5.1	5.3	3.5
Appropriations.....	1.2	1.7	0.4	0.5	0.5	0.1
Unrestricted grants and contracts.....	1.9	1.7	2.1	0.2	0.2	0.3
Restricted grants and contracts 3/.....	7.8	8.2	7.2	4.2	4.3	3.1
Independent operations 4/.....	2.4	0.2	5.6	0.1	0.2	—
State governments.....	21.7	35.1	2.2	41.6	44.4	6.5
Appropriations.....	19.7	33.0	0.4	37.1	40.2	0.2
Unrestricted grants and contracts.....	0.2	0.2	0.2	0.5	0.5	0.3
Restricted grants and contracts.....	1.8	2.0	1.6	3.9	3.7	6.1
Local governments.....	0.6	0.6	0.7	16.9	18.3	0.2
Appropriations.....	0.1	0.2	—	16.3	17.6	—
Unrestricted grants and contracts.....	0.1	—	0.1	0.2	0.3	0.1
Restricted grants and contracts.....	0.4	0.3	0.6	0.4	0.4	0.1
Private gifts, grants, and contracts.....	6.3	4.7	8.6	1.2	0.9	4.6
Unrestricted.....	2.1	0.7	4.1	0.4	0.1	3.9
Restricted.....	4.2	3.9	4.5	0.7	0.7	0.7
Endowment income.....	2.4	0.7	4.8	0.2	0.1	1.1
Unrestricted.....	1.0	0.3	2.1	0.1	0.1	0.8
Restricted.....	1.4	0.5	2.7	—	—	0.3
Sales and services.....	25.5	26.9	23.6	7.2	7.1	8.7
Educational activities.....	3.3	3.5	2.9	0.7	0.7	0.7
Auxiliary enterprises.....	10.2	10.1	10.3	6.6	6.5	8.0
Hospitals.....	12.1	13.3	10.4	0.0	0.0	0.0
Other sources.....	3.4	2.7	4.5	2.7	2.7	3.1

1/ 50 states and the District of Columbia.

2/ Private institutions include nonprofit and for-profit institutions.

3/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

4/ Revenues are from federal and independent operations.

— Less than 0.05 percent

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1992-93 "Finance" survey.

Table 8.—Current funds expenditures of institutions of higher education, by level and control of institution, and by purpose: Fiscal year 1993 1/

Purpose	4-year institutions			2-year institutions		
	Total	Public	Private /2	Total	Public	Private /2
in thousands						
Total current funds expenditures.....	\$145,299,874	\$86,064,753	\$59,235,121	\$19,941,165	\$18,505,348	\$1,435,817
Education and general expenditures.....	110,399,711	65,955,355	44,444,357	18,578,257	17,255,624	1,322,633
Instruction.....	41,323,216	25,614,712	15,708,505	9,017,698	8,645,466	372,232
Research.....	15,262,174	10,577,463	4,684,710	29,136	27,510	1,626
Public service.....	5,531,106	4,162,470	1,368,637	403,988	400,927	3,061
Academic support.....	9,537,278	6,208,254	3,329,024	1,535,692	1,404,989	130,702
Libraries.....	3,266,764	1,938,941	1,327,823	418,088	390,684	27,404
Student services.....	6,207,951	3,375,452	2,832,499	1,957,128	1,797,787	159,341
Institutional support.....	12,356,625	6,465,150	5,891,474	2,893,273	2,584,439	308,834
Operation and maintenance of plant.....	8,869,813	5,326,315	3,543,497	1,913,914	1,750,489	163,425
Scholarships and fellowships.....	9,438,536	3,192,432	6,246,105	709,837	535,406	174,431
From unrestricted funds.....	5,796,731	1,639,690	4,157,041	152,306	105,649	46,657
From restricted funds 3/.....	3,641,806	1,552,741	2,089,064	557,531	429,757	127,774
Mandatory transfers.....	1,873,012	1,033,106	839,906	117,591	108,610	8,980
Auxiliary enterprises.....	14,233,470	8,809,216	5,424,254	1,328,038	1,215,136	112,902
Mandatory transfers.....	1,093,825	744,671	349,154	15,725	13,973	1,751
Hospitals.....	17,049,670	11,100,600	5,949,070	2	2	0
Mandatory transfers.....	308,059	223,241	84,818	0	0	0
Independent operations.....	3,617,022	199,582	3,417,441	34,869	34,587	283
Mandatory transfers.....	2,271	462	1,808	0	0	0
Percentage distribution						
Total current funds expenditures.....	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures.....	76.0	76.6	75.0	93.2	93.2	92.1
Instruction.....	28.4	29.8	26.5	45.2	46.7	25.9
Research.....	10.5	12.3	7.9	0.1	0.1	0.1
Public service.....	3.8	4.8	2.3	2.0	2.2	0.2
Academic support.....	6.6	7.2	5.6	7.7	7.6	9.1
Libraries.....	2.2	2.3	2.2	2.1	2.1	1.9
Student services.....	4.3	3.9	4.8	9.8	9.7	11.1
Institutional support.....	8.5	7.5	9.9	14.5	14.0	21.5
Operation and maintenance of plant.....	6.1	6.2	6.0	9.6	9.5	11.4
Scholarships and fellowships.....	6.5	3.7	10.5	3.6	2.9	12.1
From unrestricted funds.....	4.0	1.9	7.0	0.8	0.6	3.2
From restricted funds 3/.....	2.5	1.8	3.5	2.8	2.3	8.9
Mandatory transfers.....	1.3	1.2	1.4	0.6	0.6	0.6
Auxiliary enterprises.....	9.8	10.2	9.2	6.7	6.6	7.9
Mandatory transfers.....	0.8	0.9	0.6	0.1	0.1	0.1
Hospitals.....	11.7	12.9	10.0	—	—	0.0
Mandatory transfers.....	0.2	0.3	0.1	0.0	0.0	0.0
Independent operations.....	2.5	0.2	5.8	0.2	0.2	—
Mandatory transfers.....	—	—	—	0.0	0.0	0.0

1/ 50 states and the District of Columbia.

2/ Private institutions include nonprofit and for-profit institutions.

3/ Excludes Pell Grants.

— Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1992-93 "Finance" survey.

Table 9.— Current funds revenues of private nonprofit institutions of higher education, by level of institution, and by source: Fiscal year 1993 1/

Source	All nonprofit	Nonprofit 4-year	Nonprofit 2-year
in thousands			
Total current funds revenues.....	\$61,291,366	\$60,623,102	\$668,264
Tuition and fees.....	24,663,506	24,274,591	388,914
Federal Government.....	9,323,425	9,296,986	26,439
Appropriations.....	214,788	213,931	857
Unrestricted grants and contracts.....	1,310,776	1,307,103	3,673
Restricted grants and contracts 2/.....	4,399,937	4,378,328	21,610
Independent operations 3/.....	3,397,924	3,397,624	299
State governments.....	1,384,288	1,348,586	35,701
Appropriations.....	240,067	236,912	3,155
Unrestricted grants and contracts.....	121,755	119,119	2,636
Restricted grants and contracts.....	1,022,466	992,555	29,911
Local governments.....	401,468	400,225	1,243
Appropriations.....	5,572	5,178	393
Unrestricted grants and contracts.....	54,549	53,943	606
Restricted grants and contracts.....	341,347	341,104	244
Private gifts, grants, and contracts.....	5,328,009	5,257,336	70,673
Unrestricted.....	2,542,575	2,482,370	60,204
Restricted.....	2,785,434	2,774,966	10,468
Endowment income.....	2,960,043	2,942,956	17,088
Unrestricted.....	1,279,388	1,267,135	12,253
Restricted.....	1,680,655	1,675,821	4,835
Sales and services.....	14,468,452	14,376,762	91,691
Educational activities.....	1,794,217	1,787,918	6,299
Auxiliary enterprises.....	6,341,253	6,255,862	85,391
Hospitals.....	6,332,982	6,332,982	0
Other sources.....	2,762,175	2,725,659	36,516
Percentage distribution			
Total current funds revenues.....	100.0	100.0 *	100.0
Tuition and fees.....	40.2	40.0	58.2
Federal Government.....	15.2	15.3	4.0
Appropriations.....	0.4	0.4	0.1
Unrestricted grants and contracts.....	2.1	2.2	0.5
Restricted grants and contracts 2/.....	7.2	7.2	3.2
Independent operations 3/.....	5.5	5.6	—
State governments.....	2.3	2.2	5.3
Appropriations.....	0.4	0.4	0.5
Unrestricted grants and contracts.....	0.2	0.2	0.4
Restricted grants and contracts.....	1.7	1.6	4.5
Local governments.....	0.7	0.7	0.2
Appropriations.....	—	—	0.1
Unrestricted grants and contracts.....	0.1	0.1	0.1
Restricted grants and contracts.....	0.6	0.6	—
Private gifts, grants, and contracts.....	8.7	8.7	10.6
Unrestricted.....	4.1	4.1	9.0
Restricted.....	4.5	4.6	1.6
Endowment income.....	4.8	4.9	2.6
Unrestricted.....	2.1	2.1	1.8
Restricted.....	2.7	2.8	0.7
Sales and services.....	23.6	23.7	13.7
Educational activities.....	2.9	2.9	0.9
Auxiliary enterprises.....	10.3	10.3	12.8
Hospitals.....	10.3	10.4	0.0
Other sources.....	4.5	4.5	5.5

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

— Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1992-93 "Finance" survey.

Table 9A.—Current funds revenues of private nonprofit institutions of higher education in current dollars, by source: Fiscal years 1991 through 1993 1/

Source	1990-91	1991-92	1992-93
in thousands			
Total current funds revenues.....	\$53,652,864	\$57,904,208	\$61,291,366
Tuition and fees.....	21,150,439	22,990,730	24,663,506
Federal Government.....	8,400,320	9,011,581	9,323,425
Appropriations.....	233,826	242,458	214,788
Unrestricted grants and contracts.....	1,164,075	1,240,445	1,310,776
Restricted grants and contracts 2/.....	3,776,751	4,101,491	4,399,937
Independent operations 3/.....	3,225,668	3,427,187	3,397,924
State governments.....	1,221,746	1,419,019	1,384,288
Appropriations.....	356,009	271,941	240,067
Unrestricted grants and contracts.....	114,495	121,179	121,755
Restricted grants and contracts.....	751,242	1,025,899	1,022,466
Local governments.....	398,367	379,364	401,468
Appropriations.....	17,543	16,446	5,572
Unrestricted grants and contracts.....	43,647	49,431	54,549
Restricted grants and contracts.....	337,177	313,487	341,347
Private gifts, grants, and contracts.....	4,705,341	4,934,809	5,328,009
Unrestricted.....	2,187,630	2,269,272	2,542,575
Restricted.....	2,517,711	2,665,536	2,785,434
Endowment income.....	2,834,333	2,846,578	2,960,043
Unrestricted.....	1,373,303	1,300,310	1,279,388
Restricted.....	1,461,030	1,546,268	1,680,655
Sales and services.....	12,501,834	13,723,798	14,468,452
Educational activities.....	1,351,766	1,556,995	1,794,217
Auxiliary enterprises.....	5,787,670	6,048,495	6,341,253
Hospitals.....	5,362,398	6,118,307	6,332,982
Other sources.....	2,440,485	2,598,329	2,762,175
Percentage distribution			
Total current funds revenues.....	100.0	100.0	100.0
Tuition and fees.....	39.4	39.7	40.2
Federal Government.....	15.7	15.6	15.2
Appropriations.....	0.4	0.4	0.4
Unrestricted grants and contracts.....	2.2	2.1	2.1
Restricted grants and contracts 2/.....	7.0	7.1	7.2
Independent operations 3/.....	6.0	5.9	5.5
State governments.....	2.3	2.5	2.3
Appropriations.....	0.7	0.5	0.4
Unrestricted grants and contracts.....	0.2	0.2	0.2
Restricted grants and contracts.....	1.4	1.8	1.7
Local governments.....	0.7	0.7	0.7
Appropriations.....	—	—	—
Unrestricted grants and contracts.....	0.1	0.1	0.1
Restricted grants and contracts.....	0.6	0.5	0.6
Private gifts, grants, and contracts.....	8.8	8.5	8.7
Unrestricted.....	4.1	3.9	4.1
Restricted.....	4.7	4.6	4.5
Endowment income.....	5.3	4.9	4.8
Unrestricted.....	2.6	2.2	2.1
Restricted.....	2.7	2.7	2.7
Sales and services.....	23.3	23.7	23.6
Educational activities.....	2.5	2.7	2.9
Auxiliary enterprises.....	10.8	10.4	10.3
Hospitals.....	10.0	10.6	10.3
Other sources.....	4.5	4.5	4.5

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.
— Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1992-93 "Finance" survey.

Table 10.— Current funds expenditures of private nonprofit institutions of higher education, by level of institution, and by purpose: Fiscal year 1993 1/

Purpose	All nonprofit	Nonprofit 4-year	Nonprofit 2-year
in thousands			
Total current funds expenditures.....	\$59,458,074	\$58,813,492	\$644,583
Education and general expenditures.....	44,619,919	44,044,944	574,975
Instruction.....	15,778,768	15,588,232	190,535
Research.....	4,685,639	4,684,686	953
Public service.....	1,369,917	1,368,541	1,376
Academic support.....	3,342,039	3,295,933	46,106
Libraries.....	1,334,328	1,324,462	9,866
Student services.....	2,822,861	2,764,487	58,373
Institutional support.....	5,925,131	5,790,437	134,694
Operation and maintenance of plant.....	3,550,098	3,490,989	59,109
Scholarships and fellowships.....	6,300,406	6,223,138	77,268
From unrestricted funds.....	4,182,155	4,148,189	33,965
From restricted funds 2/.....	2,118,252	2,074,949	43,303
Mandatory transfers.....	845,061	838,501	6,560
Auxiliary enterprises.....	5,471,362	5,402,037	69,325
Mandatory transfers.....	350,903	349,152	1,751
Hospitals.....	5,949,070	5,949,070	0
Mandatory transfers.....	84,818	84,818	0
Independent operations.....	3,417,723	3,417,441	282
Mandatory transfers.....	1,808	1,808	0
Percentage distribution			
Total current funds expenditures.....	100.0	100.0	100.0
Education and general expenditures.....	75.0	74.9	89.2
Instruction.....	26.5	26.5	29.6
Research.....	7.9	8.0	0.1
Public service.....	2.3	2.3	0.2
Academic support.....	5.6	5.6	7.2
Libraries.....	2.2	2.3	1.5
Student services.....	4.7	4.7	9.1
Institutional support.....	10.0	9.8	20.9
Operation and maintenance of plant.....	6.0	5.9	9.2
Scholarships and fellowships.....	10.6	10.6	12.0
From unrestricted funds.....	7.0	7.1	5.3
From restricted funds 2/.....	3.6	3.5	6.7
Mandatory transfers.....	1.4	1.4	1.0
Auxiliary enterprises.....	9.2	9.2	10.8
Mandatory transfers.....	0.6	0.6	0.3
Hospitals.....	10.0	10.1	0.0
Mandatory transfers.....	0.1	0.1	0.0
Independent operations.....	5.7	5.8	—
Mandatory transfers.....	—	—	0.0

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

— Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1992-93 "Finance" survey.

Table 10A.— Current funds expenditures of private nonprofit institutions of higher education in current dollars, by purpose: Fiscal years 1991 through 1993 1/

Purpose	1990-91	1991-92	1992-93
in thousands			
Total current funds expenditures.....	\$52,079,906	\$56,246,224	\$59,458,074
Education and general expenditures.....	38,769,871	41,990,992	44,619,919
Instruction.....	13,826,162	14,877,004	15,778,768
Research.....	4,075,788	4,310,974	4,685,639
Public service.....	1,084,517	1,202,418	1,369,917
Academic support.....	3,007,401	3,207,865	3,342,039
Libraries.....	1,165,938	1,294,388	1,334,328
Student services.....	2,503,145	2,694,795	2,822,861
Institutional support.....	5,477,288	5,813,957	5,925,131
Operation and maintenance of plant.....	3,266,195	3,414,179	3,550,098
Scholarships and fellowships.....	4,794,531	5,688,700	6,300,406
From unrestricted funds.....	3,143,481	3,645,488	4,182,155
From restricted funds 2/.....	1,651,049	2,043,212	2,118,252
Mandatory transfers.....	734,845	781,100	845,061
Auxiliary enterprises.....	5,151,099	5,258,784	5,471,362
Mandatory transfers.....	313,383	347,957	350,903
Hospitals.....	5,009,953	5,671,531	5,949,070
Mandatory transfers.....	78,491	109,619	84,818
Independent operations.....	3,148,982	3,324,917	3,417,723
Mandatory transfers.....	4,444	2,886	1,808
Percentage distribution			
Total current funds expenditures.....	100.0	100.0	100.0
Education and general expenditures.....	74.4	74.7	75.0
Instruction.....	26.5	26.4	26.5
Research.....	7.8	7.7	7.9
Public service.....	2.1	2.1	2.3
Academic support.....	5.8	5.7	5.6
Libraries.....	2.2	2.3	2.2
Student services.....	4.8	4.8	4.7
Institutional support.....	10.5	10.3	10.0
Operation and maintenance of plant.....	6.3	6.1	6.0
Scholarships and fellowships.....	9.2	10.1	10.6
From unrestricted funds.....	6.0	6.5	7.0
From restricted funds 2/.....	3.2	3.6	3.6
Mandatory transfers.....	1.4	1.4	1.4
Auxiliary enterprises.....	9.9	9.3	9.2
Mandatory transfers.....	0.6	0.6	0.6
Hospitals.....	9.6	10.1	10.0
Mandatory transfers.....	0.2	0.2	0.1
Independent operations.....	6.0	5.9	5.7
Mandatory transfers.....	—	—	—

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

— Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1992-93 "Finance" survey.

Table 11.— Current funds revenues and expenditures of institutions of higher education, by selected categories and state: Fiscal year 1993

State	Total revenue	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Instruction	Scholarships & fellowships 4/	Other expenditures 5/
in thousands									
50 states and D.C.	\$170,880,503	\$45,346,071	\$21,014,564	\$45,692,830	\$58,827,038	\$165,241,040	\$50,340,914	\$10,148,373	\$104,751,753
Alabama	2,814,987	500,889	308,863	791,758	1,213,477	2,715,204	689,453	99,520	1,926,230
Alaska	344,824	46,257	51,641	180,110	66,816	345,313	99,388	5,991	239,935
Arizona	1,798,023	445,886	224,164	769,328	358,646	1,728,194	574,300	89,750	1,064,136
Arkansas	1,118,315	198,047	77,596	407,115	435,557	1,100,826	310,218	56,012	734,596
California	20,704,932	3,901,211	3,428,663	7,072,896	6,302,161	19,811,585	5,963,065	839,093	13,009,428
Colorado	2,342,557	700,977	565,188	508,586	567,805	2,285,242	779,006	145,239	1,360,997
Connecticut	2,461,220	760,691	325,217	379,720	995,593	2,467,988	793,438	204,232	1,470,319
Delaware	478,115	171,758	46,244	134,355	125,758	445,992	183,389	24,797	237,806
District of Columbia	2,512,993	771,386	491,620	79,935	1,170,052	2,427,465	534,419	147,880	1,745,166
Florida	4,801,717	1,434,920	568,215	1,808,015	990,568	4,690,208	1,663,319	240,482	2,786,407
Georgia	3,883,842	830,360	403,335	1,077,918	1,572,229	3,741,663	1,086,739	171,947	2,482,976
Hawaii	687,346	90,505	93,890	379,025	123,925	693,362	245,717	12,007	435,638
Idaho	505,864	100,066	39,531	205,370	160,897	496,699	173,615	20,679	302,405
Illinois	8,736,428	2,257,522	1,403,211	1,865,744	3,209,952	8,571,931	2,321,988	519,118	5,730,825
Indiana	3,889,405	1,130,764	258,670	1,002,215	1,497,755	3,612,458	1,110,712	261,453	2,240,293
Iowa	2,583,664	681,083	278,130	635,838	988,613	2,533,205	668,244	183,888	1,681,073
Kansas	1,519,562	324,403	134,915	587,290	472,953	1,558,982	478,401	67,477	1,013,104
Kentucky	1,906,964	415,421	131,489	684,648	675,406	1,831,164	549,792	101,817	1,179,556
Louisiana	2,519,397	571,525	173,627	676,781	1,097,464	2,473,268	691,826	132,760	1,648,682
Maine	613,788	230,181	42,328	176,327	164,952	598,663	178,217	51,422	369,024
Maryland	3,832,429	812,575	1,238,642	876,755	904,458	3,737,515	1,249,121	163,905	2,324,489
Massachusetts	7,605,375	3,112,903	1,218,828	580,056	2,693,588	7,455,809	2,197,945	705,366	4,552,498
Michigan	6,134,110	1,714,387	545,837	1,730,143	2,143,743	5,714,934	1,700,209	345,634	3,669,091
Minnesota	3,201,594	884,552	291,805	893,456	1,131,781	3,099,229	968,887	195,490	1,934,852
Mississippi	1,288,432	266,641	148,821	441,825	431,145	1,218,595	387,886	64,104	766,605
Missouri	3,461,879	988,581	287,545	655,962	1,529,791	3,248,747	1,192,585	211,773	1,844,389
Montana	390,608	81,799	66,286	133,037	109,487	376,689	110,548	23,270	242,871
Nebraska	1,277,737	268,245	94,455	402,829	512,209	1,255,947	406,595	61,737	787,615
Nevada	398,150	66,932	50,433	197,213	83,573	383,276	146,140	9,347	227,789
New Hampshire	815,529	370,087	89,427	85,033	270,981	790,887	215,652	76,274	498,961
New Jersey	3,955,613	1,090,789	368,549	1,285,916	1,210,360	3,797,755	1,114,154	286,817	2,396,784
New Mexico	1,161,025	122,245	219,210	419,182	400,389	1,102,659	255,948	35,628	811,083
New York	16,247,631	5,592,347	1,913,052	3,675,680	5,066,552	16,013,349	4,783,243	1,469,660	9,760,446
North Carolina	5,284,362	872,497	413,591	1,810,371	2,187,903	5,011,543	1,647,665	299,045	3,064,833
North Dakota	465,691	99,095	67,445	151,668	147,483	453,027	150,033	22,797	280,197
Ohio	6,446,757	2,232,917	551,950	1,448,082	2,213,809	6,136,993	2,009,176	451,026	3,676,791
Oklahoma	1,480,509	329,534	170,890	601,040	379,045	1,443,212	466,879	84,968	891,366
Oregon	1,933,410	458,508	229,677	616,623	628,601	1,867,979	565,887	98,183	1,203,910
Pennsylvania	10,142,421	3,537,898	977,296	1,298,755	4,328,473	9,671,801	2,505,672	670,932	6,495,197
Rhode Island	944,747	482,586	90,611	118,844	252,706	920,949	291,586	93,914	535,449
South Carolina	2,031,590	467,520	157,324	627,013	779,732	1,996,238	582,680	82,361	1,331,197
South Dakota	306,130	97,883	38,803	97,575	71,869	303,467	103,321	16,739	183,407
Tennessee	3,186,364	678,307	333,896	763,246	1,410,914	3,002,249	893,621	156,798	1,951,831
Texas	8,873,323	1,691,641	906,437	3,496,729	2,778,517	8,698,876	3,168,800	395,985	5,134,091
Utah	1,694,180	272,990	180,464	385,953	854,773	1,628,680	457,217	43,880	1,127,583
Vermont	611,891	324,978	71,406	49,418	166,089	599,219	195,627	56,214	347,377
Virginia	3,938,431	1,040,180	305,146	873,539	1,719,566	3,821,753	1,085,044	217,847	2,518,862
Washington	2,996,793	709,794	445,992	985,218	855,789	2,922,449	972,192	179,356	1,770,900
West Virginia	767,229	234,721	75,357	297,177	159,974	738,815	244,341	50,347	444,127
Wisconsin	3,498,695	832,230	385,012	1,134,317	1,147,136	3,428,642	1,082,509	190,365	2,155,768
Wyoming	283,921	46,857	33,839	137,201	66,024	270,344	94,499	13,047	162,798

1/ Federal sources include appropriations, grants and contracts, independent operations. Excludes Pell Grants.

2/ State and local sources include appropriations, grants and contracts.

3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, other sources.

4/ Excludes Pell Grants.

5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1992-93 "Finance" survey.

Table 12.— Current funds revenues and expenditures of public 4-year institutions of higher education, by selected categories and state: Fiscal year 1993

State	Total revenue	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Scholarships 4/	Other
							Instruction	Fellowships 4/ expenditures 5/
in thousands								
50 states and D.C.	\$88,952,983	\$15,406,746	\$10,643,373	\$31,765,804	\$31,137,060	\$86,064,753	\$75,614,712	\$1,180,432
Alabama	2,225,245	285,687	237,704	621,630	1,080,224	2,142,497	481,456	44,933
Alaska	320,510	37,705	51,315	177,674	53,816	319,476	93,475	4,941
Arizona	1,290,218	263,207	200,430	520,002	306,579	1,246,505	365,758	73,389
Arkansas	914,079	124,368	66,848	354,172	368,691	898,744	241,078	56,283
California	10,481,634	1,323,913	1,268,772	3,950,861	3,938,089	10,081,507	2,922,626	281,577
Colorado	1,793,380	406,107	532,619	390,828	463,826	1,749,539	580,430	95,428
Connecticut	899,947	163,900	108,845	273,544	353,657	902,893	246,576	28,282
Delaware	389,299	136,496	38,792	94,444	119,567	360,468	142,250	20,708
District of Columbia	118,865	28,859	7,228	76,258	6,521	119,527	48,358	1,645
Florida	2,190,906	332,967	240,417	1,117,417	500,105	2,171,646	756,288	71,475
Georgia	1,919,296	288,922	213,204	832,485	584,685	1,882,471	575,406	57,902
Hawaii	488,435	35,801	87,966	298,898	65,770	492,828	160,391	4,139
Idaho	372,342	58,550	33,162	180,550	100,080	366,450	132,558	15,570
Illinois	2,850,662	491,708	299,843	1,105,277	953,834	2,822,170	781,430	122,907
Indiana	2,676,466	550,195	208,844	857,252	1,060,173	2,473,251	780,579	82,782
Iowa	1,619,413	196,518	230,859	476,273	715,762	1,592,979	546,120	48,583
Kansas	4,120,334	193,082	114,270	432,119	380,862	1,173,795	344,295	54,138
Kentucky	1,452,501	230,740	107,928	600,737	513,097	1,394,233	410,112	46,932
Louisiana	1,741,861	295,947	99,303	610,916	735,694	1,722,153	477,082	48,106
Maine	343,520	80,123	30,798	151,798	80,802	335,048	101,013	20,423
Maryland	1,789,175	337,475	479,427	621,888	350,385	1,719,559	551,383	54,157
Massachusetts	1,371,084	339,464	118,557	430,923	482,140	1,335,130	382,327	31,527
Michigan	4,534,493	966,584	485,688	1,237,726	1,844,495	4,146,584	1,140,903	198,281
Minnesota	1,953,849	287,382	224,618	661,493	780,357	1,892,808	546,775	63,435
Mississippi	915,363	153,925	116,609	313,538	331,291	874,738	239,817	39,249
Missouri	1,439,628	318,559	90,334	508,170	522,564	1,347,610	462,750	59,015
Montana	325,121	56,856	47,632	124,886	95,747	310,270	88,988	24,385
Nebraska	864,433	109,943	70,964	318,346	365,181	848,830	223,371	24,483
Nevada	327,324	49,752	47,253	152,566	77,754	314,379	110,502	7,756
New Hampshire	314,355	122,495	35,724	63,280	92,857	301,091	83,866	24,628
New Jersey	2,237,317	391,825	144,281	942,999	758,212	2,138,330	638,408	109,708
New Mexico	956,992	81,690	196,187	311,528	367,586	912,135	183,377	26,431
New York	5,174,712	872,864	700,758	2,237,232	1,363,859	5,167,690	1,554,976	239,922
North Carolina	2,494,904	278,058	321,842	1,135,656	759,347	2,417,991	805,083	124,762
North Dakota	378,410	67,026	55,115	130,329	125,940	369,069	118,446	13,641
Ohio	4,084,039	1,001,039	368,359	1,112,712	1,601,929	3,885,604	1,282,271	153,757
Oklahoma	1,003,392	150,383	149,815	478,344	224,849	977,040	307,371	41,451
Oregon	1,222,861	186,025	179,919	371,255	485,662	1,193,962	292,189	37,025
Pennsylvania	3,840,086	1,097,401	425,666	926,810	1,390,209	3,595,594	1,070,485	135,424
Rhode Island	269,442	89,422	38,304	87,991	53,725	274,279	86,042	16,271
South Carolina	1,488,237	249,649	115,026	478,262	645,299	1,463,947	403,892	30,674
South Dakota	239,849	56,751	35,311	97,264	50,523	239,405	86,038	4,477
Tennessee	1,600,718	234,031	133,163	622,545	610,980	1,545,795	505,430	38,308
Texas	5,690,840	758,414	634,423	2,487,945	1,810,058	5,596,742	2,043,703	195,000
Utah	1,114,353	127,231	164,585	329,063	493,474	1,069,953	251,635	21,582
Vermont	284,749	124,361	36,002	40,935	83,451	278,488	81,311	16,673
Virginia	2,861,161	544,395	250,555	676,468	1,389,742	2,753,341	699,044	112,091
Washington	1,936,304	265,168	400,818	623,744	646,573	1,893,014	546,620	89,497
West Virginia	607,464	147,816	58,947	283,820	116,880	585,591	205,909	24,902
Wisconsin	2,234,107	391,183	307,363	755,049	780,513	2,188,118	576,445	99,879
Wyoming	189,312	24,783	30,981	79,904	53,644	179,492	58,074	10,770

1/ Federal sources include appropriations, grants and contracts, independent operations. Excludes Pell Grants.

2/ State and local sources include appropriations, grants and contracts.

3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, other sources.

4/ Excludes Pell Grants.

5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1992-93 Finance Survey.

Table 13.— Current funds revenues and expenditures of public 2-year institutions of higher education, by selected categories and state: Fiscal year 1993

State	Total revenue	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Instruction	Scholarships & fellowships 4/	Other expenditures 5/
in thousands									
50 states and D.C.	\$19,233,501	\$4,083,475	\$1,011,637	\$12,064,734	\$2,073,654	\$18,505,348	\$8,645,466	\$535,406	\$9,324,476
Alabama	296,694	78,521	30,839	161,085	26,249	286,123	129,944	15,946	140,233
Alaska	3,230	281	—	2,330	619	3,144	1,515	19	1,609
Arizona	387,494	84,569	21,506	249,190	32,229	375,211	172,710	10,047	192,454
Arkansas	81,403	16,573	5,062	51,409	8,358	77,991	35,428	2,718	39,845
California	3,883,234	284,703	146,156	3,077,279	375,096	3,558,489	1,706,068	41,356	1,811,065
Colorado	230,814	76,397	16,512	112,996	24,909	228,879	102,561	11,210	115,108
Connecticut	126,477	40,507	4,629	75,834	5,507	127,268	51,752	6,882	68,635
Delaware	57,468	10,734	6,457	39,638	640	56,231	31,388	511	24,331
District of Columbia	—	—	—	—	—	—	—	—	—
Florida	1,011,593	259,500	52,035	597,028	103,030	1,007,707	458,428	27,146	522,134
Georgia	349,035	72,467	15,132	223,076	38,361	345,136	180,411	7,750	156,976
Hawaii	106,317	12,858	4,128	80,088	9,243	109,518	57,793	447	51,278
Idaho	44,017	6,682	5,647	24,655	7,034	42,717	14,642	1,980	26,095
Illinois	1,073,937	220,638	58,290	660,535	134,474	1,055,073	444,757	17,745	592,571
Indiana	206,127	46,370	9,975	117,671	32,111	197,803	64,056	10,197	123,550
Iowa	310,987	82,773	23,857	139,082	65,275	306,180	149,815	4,140	152,226
Kansas	234,852	38,719	12,824	150,173	33,136	228,049	91,670	4,654	131,725
Kentucky	124,143	30,456	4,197	76,608	12,884	121,784	59,112	5,304	57,367
Louisiana	79,330	23,603	5,776	41,860	8,091	78,035	38,713	1,390	37,933
Maine	41,210	9,201	3,072	22,968	5,969	40,043	18,313	465	21,264
Maryland	409,262	130,735	19,023	220,193	39,311	395,084	181,430	9,283	204,371
Massachusetts	268,770	113,387	17,072	119,300	19,011	269,991	117,478	13,043	139,470
Michigan	794,731	230,397	32,805	447,878	83,650	779,175	332,205	17,075	429,895
Minnesota	409,634	116,905	25,263	204,314	63,152	393,529	187,493	9,404	196,632
Mississippi	234,839	49,338	23,596	127,952	33,953	228,068	115,428	7,577	105,063
Missouri	258,966	67,695	16,599	141,050	33,621	235,136	113,092	5,671	116,372
Montana	23,981	4,292	9,291	7,569	2,829	26,919	10,644	2,326	13,948
Nebraska	124,723	20,982	7,839	83,065	12,836	119,576	55,042	3,320	61,215
Nevada	64,934	13,600	3,114	44,634	3,586	63,407	34,298	1,286	27,822
New Hampshire	34,484	14,813	1,514	16,267	1,890	34,484	17,712	666	16,106
New Jersey	507,783	175,876	13,244	278,206	40,457	492,202	209,607	22,373	260,222
New Mexico	168,374	18,716	20,927	106,649	22,081	157,363	62,080	3,553	91,730
New York	1,322,931	426,875	22,280	766,769	107,007	1,308,677	595,169	125,604	587,904
North Carolina	618,289	72,910	26,734	465,535	53,110	584,924	312,743	4,993	267,187
North Dakota	53,053	12,433	8,262	21,021	11,338	50,199	22,815	1,924	25,461
Ohio	595,779	221,056	13,445	292,231	69,047	555,012	249,635	16,056	289,321
Oklahoma	206,472	33,567	11,252	120,191	41,461	200,021	86,210	5,252	108,558
Oregon	393,020	63,884	33,580	241,270	54,286	366,737	174,767	11,433	180,538
Pennsylvania	422,447	149,545	21,390	213,232	38,280	408,467	200,338	11,652	196,478
Rhode Island	55,562	18,907	1,678	29,071	5,906	55,759	25,810	5,040	24,910
South Carolina	245,231	55,917	23,471	140,130	25,714	238,472	104,603	2,717	131,151
South Dakota	1,688	0	793	0	895	656	346	2	307
Tennessee	238,666	56,575	37,338	130,680	14,072	230,271	117,293	4,409	108,569
Texas	1,435,228	251,123	101,980	911,467	170,658	1,385,274	626,009	33,773	725,492
Utah	109,774	27,233	7,245	56,084	19,212	104,286	42,886	3,995	57,405
Vermont	20,728	8,412	1,557	5,582	5,177	20,138	6,391	1,173	12,575
Virginia	315,276	105,508	19,210	173,285	17,273	319,510	171,658	10,048	137,804
Washington	603,630	120,775	32,780	360,825	89,250	593,441	285,859	25,076	282,505
West Virginia	24,156	6,616	627	12,568	4,345	23,857	9,180	640	14,037
Wisconsin	541,528	89,216	28,857	366,914	56,540	538,232	334,318	4,042	199,873
Wyoming	81,203	10,636	2,778	57,298	10,491	81,100	33,850	2,094	45,157

1/ Federal sources include appropriations, grants and contracts. Independent operations. Excludes Pell Grants.

2/ State and local sources include appropriations, grants and contracts.

3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, other sources.

4/ Excludes Pell Grants.

5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.

— District of Columbia does not have any public 2-year institutions of higher education.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1992-93 "Finance" survey.

Table 14.— Current funds revenues and expenditures of private 4-year institutions of higher education, by selected categories and state: Fiscal year 1993 /1

State	Total revenue	Tuition and fees	Federal sources 2/	State & local sources 3/	Other revenues 4/	Total expenditures	Instruction	Scholarships & fellowships 5/	Other expenditures 6/
in thousands									
50 states and D.C.	\$61,122,135	\$24,720,878	\$9,304,550	\$1,756,009	\$25,340,698	\$59,235,121	\$15,708,505	\$6,246,105	\$37,280,512
Alabama	277,968	127,540	30,701	8,019	103,707	272,765	74,729	36,514	161,523
Alaska	18,686	5,877	326	106	12,377	19,667	3,946	1,031	14,690
Arizona	110,980	89,415	1,743	136	19,686	99,119	33,183	5,962	59,975
Arkansas	116,662	52,509	4,903	1,234	58,016	117,434	31,886	16,231	69,317
California	6,199,295	2,182,174	2,003,257	39,696	1,974,168	6,034,855	1,293,343	499,735	4,241,777
Colorado	286,904	190,097	14,478	4,624	77,705	277,652	88,378	37,400	151,875
Connecticut	1,420,051	547,005	211,428	29,701	631,916	1,422,701	492,158	166,933	763,610
Delaware	31,347	24,528	995	273	5,551	29,293	9,750	2,079	17,464
District of Columbia	2,394,128	742,527	484,392	3,677	1,163,532	2,307,943	486,062	146,395	1,675,486
Florida	1,558,604	807,756	275,153	93,561	382,134	1,473,521	438,786	140,388	894,347
Georgia	1,571,472	435,432	174,372	22,159	939,509	1,472,997	318,958	123,626	1,030,413
Hawaii	92,594	41,846	1,796	40	48,912	91,016	27,533	7,422	56,062
Idaho	28,232	16,027	652	102	11,451	27,659	6,663	5,358	15,638
Illinois	4,771,611	1,517,373	1,043,655	93,632	2,116,951	4,657,871	1,087,313	379,348	3,191,210
Indiana	990,438	520,076	39,704	27,076	403,583	928,058	261,906	167,777	498,375
Iowa	632,065	390,401	22,699	18,244	200,721	612,626	166,840	128,529	317,258
Kansas	153,532	86,971	6,382	4,922	55,256	146,928	39,379	27,277	80,272
Kentucky	299,814	129,209	18,581	6,511	145,512	288,273	73,138	47,324	167,811
Louisiana	694,520	248,629	68,479	23,884	353,527	669,493	175,398	82,909	411,186
Maine	221,318	135,824	7,957	1,061	76,476	215,838	57,021	29,674	129,143
Maryland	1,622,942	335,925	740,167	33,822	513,029	1,613,553	512,442	100,105	1,001,005
Massachusetts	5,882,688	2,596,233	1,081,400	28,857	2,176,197	5,772,686	1,674,474	632,043	3,466,168
Michigan	782,889	504,402	25,425	41,413	211,649	767,491	222,672	124,782	420,038
Minnesota	805,729	454,800	41,053	25,463	284,414	784,249	224,978	118,252	441,018
Mississippi	126,579	56,559	7,085	319	62,617	102,735	30,322	15,210	57,203
Missouri	1,722,509	574,636	179,800	5,365	962,707	1,629,250	606,360	142,832	880,058
Montana	37,041	20,136	6,151	209	10,544	35,352	9,601	4,700	21,052
Nebraska	285,457	134,196	15,652	1,417	134,191	284,701	127,187	33,934	123,580
Nevada	5,130	3,580	0	13	1,545	4,669	1,086	305	3,278
New Hampshire	450,573	220,507	51,977	5,043	173,047	441,125	110,890	49,805	280,429
New Jersey	1,173,331	494,376	210,431	62,202	406,323	1,135,400	258,856	150,410	726,134
New Mexico	31,701	18,112	2,096	1,004	10,489	30,383	9,777	5,644	14,962
New York	9,475,618	4,109,395	1,188,835	616,126	3,561,262	9,295,752	2,581,446	1,042,277	5,672,029
North Carolina	2,138,196	505,529	64,696	207,592	1,360,379	1,976,405	521,720	164,797	1,289,888
North Dakota	30,431	18,835	1,138	319	10,140	29,562	7,851	7,212	14,498
Ohio	1,710,083	968,472	168,809	41,735	531,067	1,643,865	461,552	279,860	902,453
Oklahoma	241,196	125,378	5,755	2,394	107,669	238,843	66,583	33,779	138,480
Oregon	315,675	206,793	16,137	4,097	88,648	305,753	98,416	49,687	157,651
Pennsylvania	5,661,986	2,120,774	523,041	142,716	2,875,455	5,469,267	1,193,686	507,499	3,768,082
Rhode Island	598,479	356,801	50,213	1,498	189,967	571,592	174,069	71,383	326,140
South Carolina	284,882	152,911	18,343	8,577	105,051	281,055	71,583	47,362	162,110
South Dakota	63,795	40,561	2,542	311	20,380	62,598	16,761	10,103	35,735
Tennessee	1,325,767	371,017	162,364	9,883	782,504	1,209,218	265,190	113,037	830,991
Texas	1,708,945	650,603	168,291	97,137	792,914	1,684,421	489,372	165,527	1,029,522
Utah	462,503	112,527	8,634	807	340,535	450,222	161,060	17,998	271,164
Vermont	298,040	186,625	33,751	2,814	74,851	292,570	104,854	37,632	150,084
Virginia	726,485	362,968	34,749	22,648	306,121	713,830	204,878	93,238	415,714
Washington	440,151	309,085	12,158	440	118,469	422,733	136,581	63,910	222,243
West Virginia	129,099	74,351	15,618	789	38,340	124,481	28,053	24,640	71,788
Wisconsin	714,008	343,576	48,588	12,343	309,500	695,652	169,835	86,230	439,587
Wyoming	—	—	—	—	—	—	—	—	—

1/ Private 4-year institutions include nonprofit and for-profit institutions.

2/ Federal sources include appropriations, grants and contracts, independent operations. Excludes Pell Grants.

3/ State and local sources include appropriations, grants and contracts.

4/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, other sources.

5/ Excludes Pell Grants.

6/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.

— Wyoming does not have any private 4-year institutions of higher education.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1992-93 "Finance" survey.

Table 15.— Comparison of fiscal year 1992 and fiscal year 1993 total current funds revenues and expenditures of institutions of higher education in current dollars, by state

State	Revenues in thousands			Expenditures in thousands		
	FY92	FY93	% change	FY92	FY93	% change
50 states and D.C.	\$161,395,896	\$170,880,503	5.9	\$156,189,161	\$165,241,040	5.8
Alabama	2,568,756	2,814,907	9.6	2,452,080	2,715,204	10.7
Alaska	323,772	344,824	6.5	324,671	345,313	6.4
Arizona	1,758,827	1,798,023	2.2	1,714,582	1,728,194	0.8
Arkansas	1,038,019	1,118,315	7.7	997,157	1,100,826	10.4
California	19,787,660	20,704,932	4.6	18,967,000	19,811,585	4.5
Colorado	2,234,014	2,342,557	4.9	2,175,672	2,285,242	5.0
Connecticut	2,357,024	2,461,220	4.4	2,381,059	2,467,988	3.7
Delaware	461,730	478,115	3.5	424,162	445,992	5.1
District of Columbia	2,294,863	2,512,993	9.5	2,221,767	2,427,465	9.3
Florida	4,531,132	4,801,717	6.0	4,375,396	4,690,208	7.2
Georgia	3,514,286	3,883,842	10.5	3,387,703	3,741,663	10.4
Hawaii	625,131	687,346	10.0	617,097	693,362	12.4
Idaho	479,101	505,864	5.6	473,697	496,699	4.9
Illinois	8,183,550	8,736,428	6.8	8,011,706	8,571,931	7.0
Indiana	3,703,431	3,889,405	5.0	3,533,000	3,612,458	2.2
Iowa	2,444,315	2,583,664	5.7	2,371,224	2,533,205	6.8
Kansas	1,449,666	1,519,562	4.8	1,481,761	1,558,982	5.2
Kentucky	1,888,834	1,906,964	1.0	1,819,765	1,831,164	0.6
Louisiana	2,197,592	2,519,397	14.6	2,170,283	2,473,268	14.0
Maine	594,520	613,788	3.2	573,234	598,663	4.4
Maryland	3,578,413	3,832,429	7.1	3,502,092	3,737,515	6.7
Massachusetts	7,191,491	7,605,375	5.8	7,054,894	7,455,809	5.7
Michigan	5,887,725	6,134,110	4.2	5,480,381	5,714,934	4.3
Minnesota	3,064,719	3,201,594	4.5	2,995,341	3,099,229	3.5
Mississippi	1,170,689	1,288,432	10.1	1,122,869	1,218,595	8.5
Missouri	3,298,400	3,461,879	5.0	3,147,134	3,248,747	3.2
Montana	368,784	390,608	5.9	354,114	376,689	6.4
Nebraska	1,217,378	1,277,737	5.0	1,186,783	1,255,947	5.8
Nevada	375,178	398,150	6.1	369,277	383,276	3.8
New Hampshire	771,880	815,529	5.7	739,297	790,887	7.0
New Jersey	3,753,718	3,955,613	5.4	3,571,805	3,797,755	6.3
New Mexico	1,108,927	1,161,025	4.7	1,057,110	1,102,659	4.3
New York	15,152,778	16,247,631	7.2	15,037,037	16,013,349	6.5
North Carolina	4,908,685	5,284,362	7.7	4,682,607	5,011,543	7.0
North Dakota	447,810	465,691	4.0	442,542	453,027	2.4
Ohio	6,194,708	6,446,757	4.1	6,021,695	6,136,993	1.9
Oklahoma	1,448,373	1,480,509	2.2	1,415,028	1,443,212	2.0
Oregon	1,818,794	1,933,410	6.3	1,772,421	1,867,979	5.4
Pennsylvania	9,887,456	10,142,421	2.6	9,357,019	9,671,801	3.4
Rhode Island	898,793	944,747	5.1	863,528	920,949	6.6
South Carolina	1,905,579	2,031,590	6.6	1,869,851	1,996,238	6.8
South Dakota	293,384	306,130	4.3	289,218	303,467	4.9
Tennessee	2,955,461	3,186,364	7.8	2,820,956	3,002,249	6.4
Texas	8,313,842	8,873,323	6.7	8,004,635	8,698,876	8.7
Utah	1,481,720	1,694,180	14.3	1,434,431	1,628,680	13.5
Vermont	595,260	611,891	2.8	581,306	599,219	3.1
Virginia	3,778,151	3,938,431	4.2	3,646,027	3,821,753	4.8
Washington	2,775,574	2,996,793	8.0	2,679,810	2,922,449	9.1
West Virginia	724,404	767,229	5.9	697,039	738,815	6.0
Wisconsin	3,300,863	3,498,695	6.0	3,248,273	3,428,642	5.6
Wyoming	290,737	283,921	-2.3	271,626	270,344	-0.5

NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.

Pell Grants are excluded from revenues and expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics.

Integrated Postsecondary Education Data System (IPEDS), 1991-92 and 1992-93 "Finance" surveys

Table 16.— Comparison of fiscal year 1992 and fiscal year 1993 total current funds revenues and expenditures of public institutions of higher education in current dollars, by state

State	Revenues in thousands			Expenditures in thousands		
	FY92	FY93	% change	FY92	FY93	% change
50 states and D.C.	\$102,202,890	\$108,186,484	5.9	\$98,847,180	\$104,570,101	5.8
Alabama	2,296,665	2,521,938	9.8	2,189,029	2,428,620	10.9
Alaska	304,857	323,740	6.2	306,218	322,620	5.4
Arizona	1,655,873	1,677,711	1.3	1,620,019	1,621,716	0.1
Arkansas	920,699	995,482	8.1	878,783	976,735	11.1
California	13,728,760	14,364,868	4.6	13,009,984	13,639,996	4.8
Colorado	1,919,538	2,024,194	5.5	1,870,428	1,978,418	5.8
Connecticut	986,743	1,026,424	4.0	1,004,303	1,030,161	2.6
Delaware	433,186	446,768	3.1	396,947	416,699	5.0
District of Columbia	121,991	118,865	-2.6	121,488	119,522	-1.6
Florida	3,049,921	3,202,499	5.0	2,988,794	3,179,353	6.4
Georgia	2,042,825	2,268,331	11.0	2,015,816	2,227,608	10.5
Hawaii	579,805	594,752	2.6	575,337	602,346	4.7
Idaho	396,173	416,359	5.1	391,441	409,167	4.5
Illinois	3,659,328	3,924,599	7.2	3,644,740	3,877,243	6.4
Indiana	2,767,477	2,882,592	4.2	2,643,997	2,671,055	1.0
Iowa	1,827,776	1,930,399	5.6	1,776,217	1,899,159	6.9
Kansas	1,301,807	1,355,186	4.1	1,334,425	1,401,843	5.1
Kentucky	1,565,021	1,576,644	0.7	1,514,985	1,516,017	0.1
Louisiana	1,553,258	1,821,190	17.2	1,541,126	1,800,188	16.8
Maine	375,512	384,730	2.5	362,905	375,090	3.4
Maryland	2,021,812	2,198,438	8.7	1,951,567	2,114,643	8.4
Massachusetts	1,525,943	1,639,854	7.5	1,474,589	1,605,121	8.9
Michigan	5,127,892	5,329,224	3.9	4,741,682	4,925,759	3.9
Minnesota	2,261,978	2,363,483	4.5	2,219,016	2,286,336	3.0
Mississippi	1,054,530	1,150,201	9.1	1,012,544	1,102,806	8.9
Missouri	1,566,480	1,698,594	8.4	1,501,166	1,582,746	5.4
Montana	334,243	349,102	4.4	320,876	337,189	5.1
Nebraska	941,062	989,156	5.1	916,814	968,407	5.6
Nevada	368,245	392,258	6.5	363,306	377,786	4.0
New Hampshire	324,186	348,839	7.6	307,217	335,575	9.2
New Jersey	2,610,949	2,745,100	5.1	2,489,088	2,630,533	5.7
New Mexico	1,056,819	1,125,366	6.5	1,010,859	1,069,497	5.8
New York	5,974,951	6,497,643	8.7	6,033,584	6,476,367	7.3
North Carolina	2,873,684	3,113,193	8.3	2,770,977	3,002,915	8.4
North Dakota	411,293	431,464	4.9	408,219	419,268	2.7
Ohio	4,533,110	4,679,818	3.2	4,408,610	4,440,616	0.7
Oklahoma	1,190,393	1,209,863	1.6	1,158,696	1,177,061	1.6
Oregon	1,523,505	1,615,882	6.1	1,484,621	1,560,699	5.1
Pennsylvania	4,153,483	4,262,533	2.6	3,904,332	4,004,062	2.6
Rhode Island	308,383	325,003	5.4	303,606	330,038	8.7
South Carolina	1,629,876	1,733,468	6.4	1,595,552	1,702,419	6.7
South Dakota	219,751	241,536	9.9	217,756	240,061	10.2
Tennessee	1,672,605	1,839,384	10.0	1,621,202	1,776,066	9.6
Texas	6,664,828	7,126,068	6.9	6,370,847	6,982,016	9.6
Utah	1,160,882	1,224,127	5.4	1,116,845	1,174,239	5.1
Vermont	298,524	305,477	2.3	294,045	298,626	1.6
Virginia	3,041,850	3,176,437	4.4	2,939,683	3,072,851	4.5
Washington	2,355,445	2,539,934	7.8	2,278,549	2,486,455	9.1
West Virginia	608,294	631,619	3.8	582,453	609,447	4.6
Wisconsin	2,629,388	2,775,635	5.6	2,596,853	2,726,350	5.0
Wyoming	271,290	270,515	-0.3	265,048	260,592	-1.7

NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.

Pell Grants are excluded from revenues and expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics.

Integrated Postsecondary Education Data System (IPEDS), 1991-92 and 1992-93 "Finance" surveys

Table 17.— Comparison of fiscal year 1992 and fiscal year 1993 total current funds revenues and expenditures of private institutions of higher education in current dollars, by state 1/

State	Revenues in thousands			Expenditures in thousands		
	FY92	FY93	% change	FY92	FY93	% change
50 states and D.C.	\$59,193,006	\$62,694,018	5.9	\$57,341,982	\$60,670,938	5.8
Alabama	272,091	293,049	7.7	263,052	286,584	8.9
Alaska	18,915	21,084	11.5	18,454	22,693	23.0
Arizona	102,954	120,312	16.9	94,564	106,478	12.6
Arkansas	117,320	122,833	4.7	118,373	124,091	4.8
California	6,058,900	6,340,064	4.6	5,957,016	6,171,590	3.6
Colorado	314,475	318,362	1.2	305,244	306,824	0.5
Connecticut	1,370,281	1,434,796	4.7	1,376,756	1,437,827	4.4
Delaware	28,543	31,347	9.8	27,215	29,293	7.6
District of Columbia	2,172,872	2,394,128	10.2	2,100,279	2,307,943	9.9
Florida	1,481,211	1,599,219	8.0	1,386,602	1,510,855	9.0
Georgia	1,471,461	1,615,511	9.8	1,371,887	1,514,055	10.4
Hawaii	45,326	92,594	104.3	41,760	91,016	117.9
Idaho	82,929	89,505	7.9	82,255	87,532	6.4
Illinois	4,524,222	4,811,830	6.4	4,366,966	4,694,688	7.5
Indiana	935,954	1,006,813	7.6	889,004	941,404	5.9
Iowa	616,539	653,264	6.0	595,007	634,046	6.6
Kansas	147,860	164,376	11.2	147,336	157,139	6.7
Kentucky	323,814	330,320	2.0	304,780	315,147	3.4
Louisiana	644,334	698,207	8.4	629,158	673,080	7.0
Maine	219,008	229,058	4.6	210,328	223,573	6.3
Maryland	1,556,601	1,633,992	5.0	1,550,526	1,622,871	4.7
Massachusetts	5,665,548	5,965,521	5.3	5,580,304	5,850,688	4.8
Michigan	759,833	804,886	5.9	738,699	789,175	6.8
Minnesota	802,741	838,111	4.4	776,325	812,893	4.7
Mississippi	116,158	138,230	19.0	110,325	115,789	5.0
Missouri	1,731,920	1,763,285	1.8	1,645,969	1,666,001	1.2
Montana	34,541	41,506	20.2	33,238	39,500	18.8
Nebraska	276,316	288,582	4.4	269,968	287,540	6.5
Nevada	6,932	5,892	-15.0	5,971	5,490	-8.1
New Hampshire	447,695	466,689	4.2	432,080	455,312	5.4
New Jersey	1,142,769	1,210,514	5.9	1,082,717	1,167,222	7.8
New Mexico	52,108	35,659	-31.6	46,252	33,162	-28.3
New York	9,177,827	9,749,988	6.2	9,003,453	9,536,982	5.9
North Carolina	2,035,001	2,171,169	6.7	1,911,631	2,008,628	5.1
North Dakota	36,517	34,227	-6.3	34,323	33,758	-1.6
Ohio	1,661,598	1,766,939	6.3	1,613,085	1,696,377	5.2
Oklahoma	257,980	270,646	4.9	256,332	266,152	3.8
Oregon	295,289	317,528	7.5	287,800	307,280	6.8
Pennsylvania	5,733,974	5,879,889	2.5	5,452,687	5,667,740	3.9
Rhode Island	590,410	619,744	5.0	559,922	590,911	5.5
South Carolina	275,702	298,122	8.1	274,300	293,819	7.1
South Dakota	73,633	64,593	-12.3	71,462	63,406	-11.3
Tennessee	1,282,856	1,346,980	5.0	1,199,755	1,226,183	2.2
Texas	1,649,014	1,747,256	6.0	1,633,787	1,716,860	5.1
Utah	320,838	470,053	46.5	317,586	454,442	43.1
Vermont	296,736	306,413	3.3	287,261	300,593	4.6
Virginia	736,301	761,993	3.5	706,344	748,902	6.0
Washington	420,128	456,859	8.7	401,261	435,993	8.7
West Virginia	116,110	135,610	16.8	114,586	129,367	12.9
Wisconsin	671,475	723,060	7.7	651,420	702,292	7.8
Wyoming	19,446	13,407	-31.1	6,578	9,752	48.2

1/ Private institutions include nonprofit and for-profit institutions.

NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.

Pell Grants are excluded from revenues and expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics.

Integrated Postsecondary Education Data System (IPEDS), 1991-92 and 1992-93 "Finance" surveys.

Table 18.—Scholarship and fellowship expenditures of institutions of higher education in current dollars, by control of institution and by source: Fiscal years 1991 through 1993 1/

Source	Amounts in thousands			Percentage distribution		
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
All institutions						
Total Scholarships and fellowships...	\$11,061,721	\$13,298,047	\$14,850,279	100.0	100.0	100.0
Federal government.....	4,314,858	5,204,157	5,798,020	39.0	39.1	39.0
Pell Grants.....	3,510,537	4,238,047	4,701,905	31.7	31.9	31.7
Other federal.....	804,321	966,109	1,096,114	7.3	7.3	7.4
State government.....	1,219,564	1,753,310	1,947,751	11.0	13.2	13.1
Local government.....	11,935	11,747	13,685	0.1	0.1	0.1
Private.....	815,116	899,882	910,723	7.4	6.8	6.1
Institutional.....	4,700,247	5,428,953	6,180,100	42.5	40.8	41.6
Public institutions						
Total Scholarships and fellowships...	\$5,413,890	\$6,568,046	\$7,391,366	100.0	100.0	100.0
Federal government.....	3,149,438	3,837,780	4,257,515	58.2	58.4	57.6
Pell Grants.....	2,725,357	3,312,386	3,663,529	50.3	50.4	49.6
Other federal.....	424,080	525,394	593,987	7.8	8.0	8.0
State government.....	776,581	1,011,193	1,218,405	14.3	15.4	16.5
Local government.....	8,974	10,375	10,181	0.2	0.2	0.1
Private.....	428,365	479,206	480,866	7.9	7.3	6.5
Institutional.....	1,050,533	1,229,492	1,424,399	19.4	18.7	19.3
Private institutions 2/						
Total Scholarships and fellowships...	\$5,647,831	\$6,730,001	\$7,458,912	100.0	100.0	100.0
Federal government.....	1,165,420	1,366,377	1,540,505	20.6	20.3	20.7
Pell Grants.....	785,180	925,661	1,038,377	13.9	13.8	13.9
Other federal.....	380,241	440,716	502,128	6.7	6.5	6.7
State government.....	442,984	742,117	729,345	7.8	11.0	9.8
Local government.....	2,961	1,371	3,504	0.1	—	—
Private.....	386,752	420,675	429,857	6.8	6.3	5.8
Institutional.....	3,649,714	4,199,461	4,755,702	64.6	62.4	63.8

1/ 50 states and the District of Columbia.

2/ Private institutions include nonprofit and for-profit institutions.

— Less than 0.05 percent.

NOTE: Total Scholarships and fellowships will differ from those reported in other tables because Pell Grants are included.

Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1991-93).

Table 19.— Current funds revenues of institutions of higher education in current and constant 1993 dollars, by source: Fiscal years 1985 through 1993 1/

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Current dollars									
Total current funds revenues.....	\$92,472,694	\$100,437,616	\$109,144,709	\$117,340,109	\$128,501,638	\$139,635,477	\$149,766,051	\$161,395,896	\$170,880,503
Tuition and fees.....	21,283,329	23,116,605	25,705,827	27,836,781	30,806,566	33,926,060	37,434,462	41,559,037	45,346,071
Federal Government 2/.....	11,509,125	12,704,750	14,238,931	14,771,954	15,893,978	17,254,874	18,236,082	19,833,317	21,014,564
State governments.....	27,583,011	29,911,500	31,309,303	33,517,166	36,031,208	38,349,239	39,480,874	40,586,907	41,247,955
Local governments.....	2,387,212	2,544,506	2,799,321	3,006,263	3,363,676	3,639,902	3,931,239	4,159,876	4,444,875
Private gifts, grants, and contracts.....	4,896,325	5,410,905	5,952,682	6,359,282	7,060,730	7,781,422	8,361,265	8,977,271	9,659,977
Endowment income.....	2,096,298	2,275,898	2,377,958	2,586,441	2,914,396	3,143,696	3,268,629	3,442,009	3,627,773
Sales and services.....	19,701,912	21,274,265	23,283,927	25,492,435	28,162,465	30,787,233	34,107,502	37,519,828	39,824,766
Other sources.....	3,015,483	3,199,186	3,476,760	3,769,787	4,268,618	4,753,051	4,945,998	5,317,651	5,714,523
Constant dollars									
Total current funds revenues.....	\$124,653,192	\$131,573,277	\$139,814,373	\$144,328,334	\$151,117,926	\$156,671,005	\$159,351,078	\$166,399,169	\$170,880,503
Tuition and fees.....	28,689,927	30,282,753	32,929,165	34,239,241	36,228,522	38,065,040	39,830,268	42,847,367	45,346,071
Federal Government 2/.....	15,514,301	16,643,223	18,240,070	18,169,504	18,691,318	19,359,968	19,403,191	20,448,150	21,014,564
State governments.....	37,181,898	39,184,065	40,107,217	41,226,114	42,372,701	43,027,846	42,007,650	41,845,101	41,247,955
Local governments.....	3,217,962	3,333,303	3,585,930	3,697,703	3,955,683	4,083,970	4,182,838	4,288,832	4,444,875
Private gifts, grants, and contracts.....	6,600,245	7,088,286	7,625,386	7,821,917	8,303,418	8,730,756	8,896,386	9,255,567	9,659,977
Endowment income.....	2,825,810	2,981,427	3,046,164	3,181,323	3,427,330	3,527,227	3,477,822	3,548,712	3,627,773
Sales and services.....	26,558,178	27,869,287	29,826,711	31,355,694	33,119,059	34,543,276	36,290,382	38,682,942	39,824,766
Other sources.....	4,064,871	4,190,934	4,453,730	4,636,838	5,019,895	5,332,923	5,262,542	5,482,498	5,714,523
Annual percentage change									
Current dollars									
Total current funds revenues.....	—	8.6	8.7	7.5	9.5	8.7	7.3	7.8	5.9
Tuition and fees.....	—	8.6	11.2	8.3	10.7	10.1	10.3	11.0	9.1
Federal Government 2/.....	—	10.4	12.1	3.7	7.6	8.6	5.7	8.8	6.0
State governments.....	—	8.4	4.7	7.1	7.5	6.4	3.0	2.8	1.6
Local governments.....	—	6.6	10.0	7.4	11.9	8.2	8.0	5.8	6.9
Private gifts, grants, and contracts.....	—	10.5	10.0	6.8	11.0	10.2	7.5	7.4	7.6
Endowment income.....	—	8.6	4.5	8.8	12.7	7.9	4.0	5.3	5.4
Sales and services.....	—	8.0	9.4	9.5	10.5	9.3	10.8	10.0	6.1
Other sources.....	—	6.1	8.7	8.4	13.2	11.3	4.1	7.5	7.5
Constant dollars									
Total current funds revenues.....	—	5.6	6.3	3.2	4.7	3.7	1.7	4.4	2.7
Tuition and fees.....	—	5.6	8.7	4.0	5.8	5.1	4.6	7.6	5.8
Federal Government 2/.....	—	7.3	9.6	-0.4	2.9	3.6	0.2	5.4	2.8
State governments.....	—	5.4	2.4	2.8	2.8	1.5	-2.4	-0.4	-1.4
Local governments.....	—	3.6	7.6	3.1	7.0	3.2	2.4	2.5	3.6
Private gifts, grants, and contracts.....	—	7.4	7.6	2.6	6.2	5.1	1.9	4.0	4.4
Endowment income.....	—	5.5	2.2	4.4	7.7	2.9	-1.4	2.0	2.2
Sales and services.....	—	4.9	7.0	5.1	5.6	4.3	5.1	6.6	3.0
Other sources.....	—	3.1	6.3	4.1	8.3	6.2	-1.3	4.2	4.2

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

NOTE: For Consumer Price Index factors, see table 25. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

Table 20.— Current funds expenditures of institutions of higher education in current and constant 1993 dollars, by purpose: Fiscal years 1985 through 1993 1/

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Current dollars									
Total current funds expenditures.....	\$89,951,263	\$97,535,742	\$106,099,686	\$113,786,464	\$123,867,184	\$134,655,571	\$146,087,836	\$156,189,161	\$165,241,040
Instruction.....	28,777,183	31,032,099	33,711,146	35,833,563	38,812,690	42,145,987	45,496,117	47,997,196	50,340,914
Research.....	7,551,892	8,437,367	9,352,309	10,350,931	11,432,170	12,505,961	13,444,040	14,261,554	15,291,309
Public service.....	2,861,095	3,119,533	3,448,453	3,786,363	4,227,323	4,689,758	5,076,177	5,489,298	5,935,095
Academic support.....	6,074,253	6,667,392	7,575,451	8,141,582	8,904,279	9,437,644	10,050,773	10,577,018	11,072,970
Student services.....	4,178,236	4,562,938	4,975,913	5,396,521	5,780,837	6,388,148	7,025,482	7,509,094	8,165,079
Institutional support.....	8,587,216	9,350,786	10,084,663	10,774,495	11,529,119	12,674,031	13,726,484	14,475,023	15,249,898
Operation and maintenance of plant.....	7,345,482	7,605,226	7,819,032	8,230,986	8,739,895	9,458,262	10,062,581	10,346,580	10,783,727
Scholarships and fellowships 2/.....	3,670,355	4,160,174	4,776,100	5,325,358	5,918,666	6,655,544	7,551,184	9,060,000	10,148,373
Mandatory transfers.....	1,015,613	1,192,449	1,212,488	1,317,633	1,458,398	1,629,742	1,707,063	1,851,393	1,990,603
Auxiliary enterprises.....	10,012,248	10,528,303	11,037,333	11,399,949	12,280,063	13,203,984	14,272,247	14,966,100	15,561,508
Hospitals.....	8,010,141	8,692,113	9,173,014	10,406,461	11,824,782	12,679,286	14,325,865	16,104,313	17,049,672
Independent operations.....	1,867,550	2,187,361	2,933,784	2,822,624	2,958,962	3,187,224	3,349,824	3,551,592	3,651,891
Constant dollars									
Total current funds expenditures.....	\$121,254,303	\$127,771,822	\$135,913,698	\$139,957,351	\$145,667,809	\$151,083,551	\$155,437,458	\$161,031,025	\$165,241,040
Instruction.....	38,791,642	40,652,050	43,183,978	44,075,282	45,643,723	47,287,798	48,407,869	49,485,109	50,340,914
Research.....	10,179,950	11,052,950	11,980,308	12,731,645	13,444,232	14,031,688	14,304,458	14,703,662	15,291,309
Public service.....	3,856,756	4,086,589	4,417,468	4,657,226	4,971,332	5,261,908	5,401,052	5,659,466	5,935,095
Academic support.....	8,188,093	8,734,283	9,704,153	10,014,145	10,471,433	10,589,036	10,694,023	10,904,906	11,072,970
Student services.....	5,632,263	5,977,449	6,374,145	6,637,720	6,798,264	7,167,502	7,475,113	7,741,876	8,165,079
Institutional support.....	11,575,567	12,249,530	12,918,453	13,252,629	13,558,244	14,220,262	14,604,979	14,923,749	15,249,898
Operation and maintenance of plant.....	9,901,710	9,962,846	10,016,180	10,124,113	10,278,117	10,612,170	10,706,586	10,667,324	10,783,727
Scholarships and fellowships 2/.....	4,947,638	5,449,829	6,118,184	6,550,190	6,960,352	7,467,520	8,034,459	9,340,860	10,148,373
Mandatory transfers.....	1,369,046	1,562,108	1,553,197	1,620,688	1,715,076	1,828,570	1,816,315	1,908,786	1,990,603
Auxiliary enterprises.....	13,496,511	13,792,077	14,138,824	14,021,937	14,441,354	14,814,870	15,185,671	15,430,049	15,561,508
Hospitals.....	10,797,670	11,386,668	11,750,631	12,799,947	13,905,943	14,226,159	15,242,720	16,603,546	17,049,672
Independent operations.....	2,517,458	2,865,442	3,758,177	3,471,827	3,479,740	3,576,066	3,564,212	3,661,692	3,651,891
Annual percentage change									
Current dollars									
Total current funds expenditures.....	—	8.4	8.8	7.2	8.9	8.7	8.5	6.9	5.8
Instruction.....	—	7.8	8.6	6.3	8.3	8.6	7.9	5.5	4.9
Research.....	—	11.7	10.8	10.7	10.4	9.4	7.5	6.1	7.2
Public service.....	—	9.0	10.5	9.8	11.6	10.9	8.2	8.1	8.1
Academic support.....	—	9.8	13.6	7.5	9.4	6.0	6.5	5.2	4.7
Student services.....	—	9.2	9.1	8.5	7.1	10.5	10.0	6.9	8.7
Institutional support.....	—	8.9	7.8	6.8	7.0	9.9	8.3	5.5	5.4
Operation and maintenance of plant.....	—	3.5	2.8	5.3	6.2	8.2	6.4	2.8	4.2
Scholarships and fellowships 2/.....	—	13.3	14.8	11.5	11.1	12.5	13.5	20.0	12.0
Mandatory transfers.....	—	17.4	1.7	8.7	10.7	11.7	4.7	8.5	7.5
Auxiliary enterprises.....	—	5.2	4.8	3.3	7.7	7.5	8.1	4.9	4.0
Hospitals.....	—	8.5	5.5	13.4	13.6	7.2	13.0	12.4	5.9
Independent operations.....	—	17.1	34.1	-3.8	4.8	7.7	5.1	6.0	2.8
Constant dollars									
Total current funds expenditures.....	—	5.4	6.4	3.0	4.1	3.7	2.9	3.6	2.6
Instruction.....	—	4.8	6.2	2.1	3.6	3.6	2.4	2.2	1.7
Research.....	—	8.6	8.4	6.3	5.6	4.4	1.9	2.8	4.0
Public service.....	—	6.0	8.1	5.4	6.7	5.8	2.6	4.8	4.9
Academic support.....	—	6.7	11.1	3.2	4.6	1.1	1.0	2.0	1.5
Student services.....	—	6.1	6.6	4.1	2.4	5.4	4.3	3.6	5.5
Institutional support.....	—	5.8	5.5	2.6	2.3	4.9	2.7	2.2	2.2
Operation and maintenance of plant.....	—	0.6	0.5	1.1	1.5	3.3	0.9	-0.4	1.1
Scholarships and fellowships 2/.....	—	10.2	12.3	7.1	6.3	7.3	7.6	16.3	8.6
Mandatory transfers.....	—	14.1	-0.6	4.3	5.8	6.6	-0.7	5.1	4.3
Auxiliary enterprises.....	—	2.2	2.5	-0.8	3.0	2.6	2.5	1.6	0.9
Hospitals.....	—	5.5	3.2	8.9	8.6	2.3	7.1	8.9	2.7
Independent operations.....	—	13.8	31.2	-7.6	0.2	2.8	-0.3	2.7	-0.3

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

NOTE: For Consumer Price Index factors, see table 25. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

Table 21.— Current funds revenues of public institutions of higher education in current and constant 1993 dollars, by source: Fiscal years 1985 through 1993 1/

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Current dollars									
Total current funds revenues.....	\$59,794,159	\$65,004,632	\$69,613,289	\$74,771,255	\$81,927,371	\$88,911,433	\$94,904,506	\$102,202,890	\$108,186,484
Tuition and fees.....	8,647,637	9,439,177	10,198,633	11,184,657	12,435,763	13,820,240	15,258,024	17,460,263	19,490,221
Federal Government 2/.....	6,309,818	6,852,370	7,227,995	7,714,261	8,412,581	9,171,488	9,763,427	10,783,842	11,655,011
State governments.....	26,965,417	29,220,586	30,439,878	32,437,504	34,835,716	37,052,307	38,239,978	39,107,560	39,789,641
Local governments.....	2,178,761	2,325,844	2,535,014	2,731,862	3,025,703	3,264,303	3,531,714	3,778,615	4,040,897
Private gifts, grants, and contracts.....	1,845,606	2,109,782	2,292,985	2,517,422	2,948,826	3,368,635	3,651,107	4,039,212	4,330,112
Endowment income.....	342,833	398,603	349,779	361,545	422,252	461,701	431,235	593,998	667,711
Sales and services.....	11,967,500	12,990,670	14,775,531	15,851,714	17,586,819	19,330,429	21,546,202	23,738,382	25,282,113
Other sources.....	1,536,586	1,667,600	1,793,474	1,972,290	2,259,710	2,442,330	2,482,819	2,701,019	2,930,778
Constant dollars									
Total current funds revenues.....	\$80,602,526	\$85,156,067	\$89,174,623	\$91,968,643	\$96,346,588	\$99,758,628	\$100,978,394	\$105,371,180	\$108,186,484
Tuition and fees.....	11,657,015	12,365,321	13,064,449	13,757,128	14,624,457	15,506,310	16,234,537	18,001,531	19,490,221
Federal Government 2/.....	8,505,635	8,976,605	9,259,061	9,488,541	9,893,196	10,290,409	10,388,287	11,118,141	11,655,011
State governments.....	36,349,383	38,278,968	38,993,484	39,898,130	40,966,802	41,572,688	40,687,336	40,319,895	39,789,641
Local governments.....	2,936,969	3,046,855	3,247,353	3,360,190	3,558,227	3,662,547	3,757,743	3,895,752	4,040,897
Private gifts, grants, and contracts.....	2,487,877	2,763,814	2,937,314	3,096,430	3,467,820	3,779,609	3,884,778	4,164,427	4,330,112
Endowment income.....	462,139	522,170	448,067	444,700	496,568	518,029	458,834	612,412	667,711
Sales and services.....	16,132,190	17,017,777	18,927,455	19,497,609	20,682,099	21,688,742	22,925,158	24,474,271	25,282,113
Other sources.....	2,071,318	2,184,556	2,297,440	2,425,916	2,657,419	2,740,295	2,641,720	2,784,751	2,930,778
Annual percentage change									
Current dollars									
Total current funds revenues.....	—	8.7	7.1	7.4	9.6	8.5	6.7	7.7	5.9
Tuition and fees.....	—	9.2	8.0	9.7	11.2	11.1	10.4	14.4	11.6
Federal Government 2/.....	—	8.6	5.5	6.7	9.1	9.0	6.5	10.5	8.1
State governments.....	—	8.4	4.2	6.6	7.4	6.4	3.2	2.3	1.7
Local governments.....	—	6.8	9.0	7.8	10.8	7.9	8.2	7.0	6.9
Private gifts, grants, and contracts.....	—	14.3	8.7	9.8	17.1	14.2	8.4	10.6	7.2
Endowment income.....	—	16.3	-12.2	3.4	16.8	9.3	-6.6	37.7	12.4
Sales and services.....	—	8.5	13.7	7.3	10.9	9.9	11.5	10.2	6.5
Other sources.....	—	8.5	7.5	10.0	14.6	8.1	1.7	8.8	8.5
Constant dollars									
Total current funds revenues.....	—	5.6	4.7	3.1	4.8	3.5	1.2	4.4	2.7
Tuition and fees.....	—	6.1	5.7	5.3	6.3	6.0	4.7	10.9	8.3
Federal Government 2/.....	—	5.5	3.1	2.5	4.3	4.0	1.0	7.0	4.8
State governments.....	—	5.3	1.9	2.3	2.7	1.5	-2.1	-0.9	-1.3
Local governments.....	—	3.7	6.6	3.5	5.9	2.9	2.6	3.7	3.7
Private gifts, grants, and contracts.....	—	11.1	6.3	5.4	12.0	9.0	2.8	7.2	4.0
Endowment income.....	—	13.0	-14.2	-0.8	11.7	4.3	-11.4	33.5	9.0
Sales and services.....	—	5.5	11.2	3.0	6.1	4.9	5.7	6.8	3.3
Other sources.....	—	5.5	5.2	5.6	9.5	3.1	-3.6	5.4	5.2

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

NOTE: For Consumer Price Index factors, see table 25. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

Table 22.—Current funds expenditures of public institutions of higher education in current and constant 1993 dollars, by purpose: Fiscal years 1985 through 1993 1/

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Current dollars									
Total current funds expenditures.....	\$58,314,550	\$63,193,853	\$67,653,838	\$72,641,294	\$78,945,617	\$85,770,530	\$92,961,093	\$98,847,180	\$104,570,101
Instruction.....	20,287,410	21,880,782	23,359,057	24,954,204	26,893,691	29,257,209	31,371,394	32,828,420	34,260,177
Research.....	5,119,191	5,705,144	6,258,625	6,976,925	7,796,952	8,542,235	9,364,213	9,948,580	10,604,973
Public service.....	2,316,270	2,515,734	2,727,593	2,986,164	3,351,950	3,688,664	3,990,232	4,285,501	4,563,397
Academic support.....	4,267,698	4,693,543	5,048,232	5,436,156	5,941,906	6,535,076	6,933,847	7,274,159	7,613,244
Student services.....	2,684,343	2,921,758	3,158,991	3,482,112	3,678,419	4,021,328	4,398,365	4,690,921	5,173,239
Institutional support.....	5,191,693	5,667,144	6,042,593	6,470,162	6,876,360	7,490,137	8,030,642	8,423,156	9,049,589
Operation and maintenance of plant.....	5,040,869	5,177,254	5,308,631	5,601,732	5,913,267	6,333,582	6,655,605	6,790,215	7,076,805
Scholarships and fellowships 2/.....	1,374,803	1,575,909	1,751,671	1,941,389	2,150,350	2,386,493	2,688,532	3,255,660	3,727,838
Mandatory transfers.....	591,269	735,695	704,040	790,624	842,012	909,234	962,598	1,057,923	1,141,717
Auxiliary enterprises.....	6,431,577	6,830,235	7,135,393	7,237,866	7,744,725	8,282,332	9,049,935	9,634,131	10,024,352
Hospitals.....	4,914,560	5,358,699	5,904,212	6,532,905	7,533,912	8,113,989	9,315,902	10,432,773	11,100,602
Independent operations.....	94,867	131,956	254,799	231,055	222,072	210,252	199,827	225,742	234,168
Constant dollars									
Total current funds expenditures.....	\$78,608,014	\$82,783,947	\$86,664,566	\$89,348,792	\$92,840,046	\$96,234,535	\$98,910,603	\$101,911,442	\$104,570,101
Instruction.....	27,347,428	28,663,824	29,922,952	30,693,671	31,626,980	32,826,588	33,379,164	33,846,101	34,260,177
Research.....	6,900,669	7,473,739	8,017,299	8,581,617	9,169,216	9,584,388	9,963,522	10,256,986	10,604,973
Public service.....	3,122,332	3,295,612	3,494,047	3,672,982	3,941,894	4,138,681	4,245,607	4,418,351	4,563,397
Academic support.....	5,752,856	6,148,541	6,466,785	6,686,471	6,987,681	7,332,355	7,377,613	7,499,658	7,613,244
Student services.....	3,618,494	3,827,503	4,046,667	4,282,997	4,325,820	4,511,931	4,679,860	4,836,339	5,173,239
Institutional support.....	6,998,402	7,423,959	7,740,562	7,958,299	8,086,600	8,403,934	8,544,603	8,684,273	9,049,589
Operation and maintenance of plant.....	6,795,092	6,782,202	6,800,357	6,890,131	6,954,002	7,106,279	7,081,564	7,000,712	7,076,805
Scholarships and fellowships 2/.....	1,853,235	2,064,440	2,243,890	2,387,909	2,528,812	2,677,645	2,860,599	3,356,586	3,727,838
Mandatory transfers.....	797,030	963,760	901,875	972,467	990,206	1,020,160	1,024,204	1,090,718	1,141,717
Auxiliary enterprises.....	8,669,766	8,947,608	9,140,438	8,902,575	9,107,797	9,292,776	9,629,131	9,932,789	10,024,352
Hospitals.....	6,624,826	7,019,896	7,563,295	8,035,473	8,859,881	9,103,895	9,912,120	10,756,189	11,100,602
Independent operations.....	127,881	172,862	326,397	284,197	261,157	235,902	212,616	232,740	234,168
Annual percentage change									
Total current funds expenditures.....	—	8.4	7.1	7.4	8.7	8.6	8.4	6.3	5.8
Instruction.....	—	7.9	6.8	6.8	7.8	8.8	7.2	4.6	4.4
Research.....	—	11.4	9.7	11.5	11.8	9.6	9.6	6.2	6.6
Public service.....	—	8.6	8.4	9.5	12.2	10.0	8.2	7.4	6.5
Academic support.....	—	10.0	7.6	7.7	9.3	10.0	6.1	4.9	4.7
Student services.....	—	8.8	8.1	10.2	5.6	9.3	9.4	6.7	10.3
Institutional support.....	—	9.2	6.6	7.1	6.3	8.9	7.2	4.9	7.4
Operation and maintenance of plant.....	—	2.7	2.5	5.5	5.6	7.1	5.1	2.0	4.2
Scholarships and fellowships 2/.....	—	14.6	11.2	10.8	10.8	11.0	12.7	21.1	14.5
Mandatory transfers.....	—	24.4	-4.3	12.3	6.5	8.0	5.9	9.9	7.9
Auxiliary enterprises.....	—	6.2	4.5	1.4	7.0	6.9	9.3	6.5	4.1
Hospitals.....	—	9.0	10.2	10.6	15.3	7.7	14.8	12.0	6.4
Independent operations.....	—	39.1	93.1	-9.3	-3.9	-5.3	-5.0	13.0	3.7
Constant dollars									
Total current funds expenditures.....	—	5.3	4.7	3.1	3.9	3.7	2.8	3.0	2.6
Instruction.....	—	4.8	4.4	2.6	3.0	3.8	1.7	1.4	1.2
Research.....	—	8.3	7.3	7.0	6.8	4.5	4.0	2.9	3.4
Public service.....	—	5.5	6.0	5.1	7.3	5.0	2.6	4.1	3.3
Academic support.....	—	6.9	5.2	3.4	4.5	4.9	0.6	1.7	1.5
Student services.....	—	5.8	5.7	5.8	1.0	4.3	3.7	3.3	7.0
Institutional support.....	—	6.1	4.3	2.8	1.6	3.9	1.7	1.6	4.2
Operation and maintenance of plant.....	—	-0.2	0.3	1.3	0.9	2.2	-0.3	-1.1	1.1
Scholarships and fellowships 2/.....	—	11.4	8.7	6.4	5.9	5.9	6.8	17.3	11.1
Mandatory transfers.....	—	20.9	-6.4	7.8	1.8	3.0	0.4	6.5	4.7
Auxiliary enterprises.....	—	3.2	2.2	-2.6	2.3	2.0	3.6	3.2	0.9
Hospitals.....	—	6.0	7.7	6.2	10.3	2.8	8.9	8.5	3.2
Independent operations.....	—	35.2	88.8	-12.9	-8.1	-9.7	-9.9	9.5	0.6

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

NOTE: For Consumer Price Index factors, see table 25. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

Table 23.— Current funds revenues of private institutions of higher education in current and constant 1993 dollars, by source: Fiscal years 1985 through 1993 1/

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Current dollars									
Total current funds revenues.....	\$32,678,536	\$35,432,985	\$39,531,421	\$42,568,854	\$46,574,267	\$50,724,044	\$54,861,545	\$59,193,006	\$62,694,018
Tuition and fees.....	12,635,691	13,677,429	15,507,194	16,652,124	18,370,803	20,105,820	22,176,439	24,098,774	25,855,850
Federal Government 2/.....	5,199,307	5,852,380	7,010,936	7,057,693	7,481,396	8,083,386	8,472,654	9,049,476	9,359,554
State governments.....	617,593	690,914	869,424	1,079,662	1,195,492	1,296,932	1,240,896	1,479,347	1,458,314
Local governments.....	208,451	218,662	264,307	274,400	337,973	375,599	399,525	381,261	403,977
Private gifts, grants, and contracts.....	3,050,719	3,301,124	3,659,697	3,841,860	4,111,904	4,412,787	4,710,158	4,938,060	5,329,865
Endowment income.....	1,753,465	1,877,295	2,028,179	2,224,896	2,492,144	2,681,995	2,837,394	2,848,012	2,960,062
Sales and services.....	7,734,412	8,283,595	8,508,396	9,640,720	10,575,646	11,456,804	12,561,301	13,781,446	14,542,653
Other sources.....	1,478,897	1,531,586	1,683,287	1,797,498	2,008,909	2,310,720	2,463,178	2,616,632	2,783,744
Constant dollars									
Total current funds revenues.....	\$44,050,666	\$46,417,210	\$50,639,750	\$52,359,691	\$54,771,338	\$56,912,377	\$58,372,684	\$61,027,989	\$62,694,018
Tuition and fees.....	17,032,912	17,917,432	19,864,716	20,482,113	21,604,065	22,558,730	23,595,731	24,845,836	25,855,850
Federal Government 2/.....	7,008,666	7,666,618	8,981,009	8,680,963	8,798,122	9,069,559	9,014,904	9,330,009	9,359,554
State governments.....	832,516	905,097	1,113,733	1,327,985	1,405,899	1,455,158	1,320,313	1,525,207	1,458,314
Local governments.....	280,992	286,447	338,578	337,513	397,456	421,423	425,094	393,080	403,977
Private gifts, grants, and contracts.....	4,112,369	4,324,472	4,688,072	4,725,487	4,835,599	4,951,147	5,011,608	5,091,139	5,329,865
Endowment income.....	2,363,671	2,459,257	2,598,097	2,736,623	2,930,762	3,009,198	3,018,988	2,936,300	2,960,062
Sales and services.....	10,425,987	10,851,509	10,899,256	11,858,086	12,436,960	12,854,534	13,365,224	14,208,671	14,542,653
Other sources.....	1,993,553	2,006,378	2,156,290	2,210,922	2,362,477	2,592,628	2,620,822	2,697,747	2,783,744
Annual percentage change									
Current dollars									
Total current funds revenues.....	—	8.4	11.6	7.7	9.4	8.9	8.2	7.9	5.9
Tuition and fees.....	—	8.2	13.4	7.4	10.3	9.4	10.3	8.7	7.3
Federal Government 2/.....	—	12.6	19.8	0.7	6.0	8.0	4.8	6.8	3.4
State governments.....	—	11.9	25.8	24.2	10.7	8.5	-4.3	19.2	-1.4
Local governments.....	—	4.9	20.9	3.8	23.2	11.1	6.4	-4.6	6.0
Private gifts, grants, and contracts.....	—	8.2	10.9	5.0	7.0	7.3	6.7	4.8	7.9
Endowment income.....	—	7.1	8.0	9.7	12.0	7.6	5.8	0.4	3.9
Sales and services.....	—	7.1	2.7	13.3	9.7	8.3	9.6	9.7	5.5
Other sources.....	—	3.6	9.9	6.8	11.8	15.0	6.6	6.2	6.4
Constant dollars									
Total current funds revenues.....	—	5.4	9.1	3.4	4.6	3.9	2.6	4.5	2.7
Tuition and fees.....	—	5.2	10.9	3.1	5.5	4.4	4.6	5.3	4.1
Federal Government 2/.....	—	9.4	17.1	-3.3	1.3	3.1	-0.6	3.5	0.3
State governments.....	—	8.7	23.1	19.2	5.9	3.5	-9.3	15.5	-4.4
Local governments.....	—	1.9	18.2	-0.3	17.8	6.0	0.9	-7.5	2.8
Private gifts, grants, and contracts.....	—	5.2	8.4	0.8	2.3	2.4	1.2	1.6	4.7
Endowment income.....	—	4.0	5.6	5.3	7.1	2.7	0.3	-2.7	0.8
Sales and services.....	—	4.1	0.4	8.8	4.9	3.4	4.0	6.3	2.4
Other sources.....	—	0.6	7.5	2.5	6.9	9.7	1.1	2.9	3.2

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

NOTE: For Consumer Price Index factors, see table 25. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

Table 24.— Current funds expenditures of private institutions of higher education in current and constant 1993 dollars, by purpose: Fiscal years 1985 through 1993 1/

Source	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93
in thousands									
Current dollars									
Total current funds expenditures.....	\$31,636,713	\$34,341,889	\$38,445,848	\$41,145,170	\$44,921,567	\$48,885,041	\$53,126,743	\$57,341,982	\$60,670,938
Instruction.....	8,489,773	9,151,318	10,352,089	10,879,358	11,918,999	12,888,779	14,124,723	15,168,776	16,080,736
Research.....	2,432,701	2,732,222	3,093,684	3,374,006	3,635,218	3,963,726	4,079,827	4,312,973	4,686,336
Public service.....	544,825	603,799	720,860	800,198	875,373	1,001,094	1,085,945	1,203,797	1,371,697
Academic support.....	1,806,555	1,973,849	2,527,219	2,705,426	2,962,374	2,902,568	3,116,927	3,302,859	3,459,726
Student services.....	1,493,893	1,641,180	1,816,922	1,914,409	2,102,418	2,366,819	2,627,117	2,818,174	2,991,840
Institutional support.....	3,395,523	3,683,642	4,042,069	4,304,333	4,652,759	5,183,893	5,695,842	6,051,868	6,200,308
Operation and maintenance of plant.....	2,304,612	2,427,972	2,510,400	2,629,254	2,826,628	3,124,680	3,406,975	3,556,365	3,706,923
Scholarships and fellowships 2/.....	2,295,551	2,584,266	3,024,430	3,383,968	3,768,316	4,269,051	4,862,651	5,804,340	6,420,536
Mandatory transfers.....	424,344	456,754	508,448	527,009	616,385	720,508	744,465	793,471	848,886
Auxiliary enterprises.....	3,580,671	3,698,067	3,901,940	4,162,083	4,535,337	4,921,653	5,222,312	5,331,969	5,537,156
Hospitals.....	3,095,581	3,333,414	3,268,802	3,873,556	4,290,869	4,565,297	5,009,963	5,671,540	5,949,070
Independent operations.....	1,772,683	2,055,405	2,678,985	2,591,569	2,736,890	2,976,973	3,149,996	3,325,850	3,417,723
Constant dollars									
Total current funds expenditures.....	\$42,646,289	\$44,987,874	\$49,249,131	\$50,608,559	\$52,827,763	\$54,849,016	\$56,526,854	\$59,119,583	\$60,670,938
Instruction.....	11,444,214	11,988,226	13,261,026	13,381,611	14,016,743	14,461,210	15,028,705	15,639,008	16,080,736
Research.....	3,279,281	3,579,211	3,963,009	4,150,027	4,275,017	4,447,301	4,340,936	4,446,676	4,686,336
Public service.....	734,424	790,977	923,421	984,244	1,029,439	1,123,228	1,155,446	1,241,115	1,371,697
Academic support.....	2,435,236	2,585,742	3,237,367	3,327,674	3,483,751	3,256,681	3,316,410	3,405,247	3,459,726
Student services.....	2,013,768	2,149,946	2,327,477	2,354,723	2,472,444	2,655,571	2,795,253	2,905,537	2,991,840
Institutional support.....	4,577,165	4,825,571	5,177,891	5,294,330	5,471,644	5,816,328	6,060,376	6,239,476	6,200,308
Operation and maintenance of plant.....	3,106,618	3,190,644	3,215,823	3,233,983	3,324,115	3,505,891	3,625,022	3,666,612	3,706,923
Scholarships and fellowships 2/.....	3,094,403	3,385,388	3,874,294	4,162,281	4,431,540	4,789,875	5,173,861	5,984,275	6,420,536
Mandatory transfers.....	572,015	598,348	651,322	648,221	724,869	808,410	792,111	818,068	848,886
Auxiliary enterprises.....	4,826,745	4,844,468	4,998,385	5,119,362	5,333,557	5,522,094	5,556,540	5,497,260	5,537,156
Hospitals.....	4,172,843	4,366,772	4,187,336	4,764,474	5,046,062	5,122,263	5,330,600	5,847,357	5,949,070
Independent operations.....	2,389,577	2,692,580	3,431,780	3,187,630	3,218,583	3,340,163	3,351,596	3,428,952	3,417,723
Annual percentage change									
Current dollars									
Total current funds expenditures.....	—	8.6	12.0	7.0	9.2	8.8	8.7	7.9	5.8
Instruction.....	—	7.8	13.1	5.1	9.6	8.1	9.6	7.4	6.0
Research.....	—	12.3	13.2	9.1	7.7	9.0	2.9	5.7	8.7
Public service.....	—	10.8	19.4	11.0	9.4	14.4	8.5	10.9	13.9
Academic support.....	—	9.3	28.0	7.1	9.5	-2.0	7.4	6.0	4.7
Student services.....	—	9.9	10.7	5.4	9.8	12.6	11.0	7.3	6.2
Institutional support.....	—	8.5	9.7	6.5	8.1	11.4	9.9	6.3	2.5
Operation and maintenance of plant.....	—	5.4	3.4	4.7	7.5	10.5	9.0	4.4	4.2
Scholarships and fellowships 2/.....	—	12.6	17.0	11.9	11.4	13.3	13.9	19.4	10.6
Mandatory transfers.....	—	7.6	11.3	3.7	17.0	16.9	3.3	6.6	7.0
Auxiliary enterprises.....	—	3.3	5.5	6.7	9.0	8.5	6.1	2.1	3.8
Hospitals.....	—	7.7	-1.9	18.5	10.8	6.4	9.7	13.2	4.9
Independent operations.....	—	15.9	30.3	-3.3	5.6	8.8	5.8	5.6	2.8
Constant dollars									
Total current funds expenditures.....	—	5.5	9.5	2.8	4.4	3.8	3.1	4.6	2.6
Instruction.....	—	4.8	10.6	0.9	4.7	3.2	3.9	4.1	2.8
Research.....	—	9.1	10.7	4.7	3.0	4.0	-2.4	2.4	5.4
Public service.....	—	7.7	16.7	6.6	4.6	9.1	2.9	7.4	10.5
Academic support.....	—	6.2	25.2	2.8	4.7	-6.5	1.8	2.7	1.6
Student services.....	—	6.8	8.3	1.2	5.0	7.4	5.3	3.9	3.0
Institutional support.....	—	5.4	7.3	2.2	3.3	6.3	4.2	3.0	-0.6
Operation and maintenance of plant.....	—	2.4	1.1	0.6	2.8	5.5	3.4	1.1	1.1
Scholarships and fellowships 2/.....	—	9.4	14.4	7.4	6.5	8.1	8.0	15.7	7.3
Mandatory transfers.....	—	4.6	8.9	-0.5	11.8	11.5	-2.0	3.3	3.8
Auxiliary enterprises.....	—	0.4	3.2	2.4	4.2	3.5	0.6	-1.1	0.7
Hospitals.....	—	4.6	-4.1	13.8	5.9	1.5	4.1	9.7	1.7
Independent operations.....	—	12.7	27.5	-7.1	1.0	3.8	0.3	2.3	-0.3

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.

2/ Excludes Pell Grants.

NOTE: For Consumer Price Index factors, see table 25. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1985-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1993).

**Table 25.--Consumer Price Index (CPI) factors: Fiscal years
1985 through 1993**

Fiscal Year	Consumer Price Index	CPI 1/ Factor
1984-85	105.767	1.348
1985-86	108.817	1.310
1986-87	111.233	1.281
1987-88	115.842	1.230
1988-89	121.192	1.176
1989-90	126.975	1.122
1990-91	133.917	1.064
1991-92	138.208	1.031
1992-93	142.525	1.000

1/ The factors in table 25 were used to convert current dollars to constant fiscal year 1993 dollars.

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics,
Consumer Price Index for July 1 - June 30.

Glossary¹

Academic Support Expenditures. Expenditures for the support services that are an integral part of the institution's primary mission of instruction, research, or public service. Includes expenditures for museums, galleries, audiovisual services, academic computing support, ancillary support, academic administration, personnel development, and course and curriculum development. Also includes expenditures for veterinary and dental clinics if their primary purpose is to support the institutional program. Excludes expenditures for libraries. [Note: This definition is an operational definition used in all editions of State Higher Education Profiles (SHEP) and may not be consistent with the terms used in the 1987 IPEDS glossary.]

Auxiliary Enterprise Expenditures. Costs incurred for goods and services used to operate those essentially self-supporting operations of the institution that exist to furnish a service to students, faculty or staff and that charge a fee that is related to the cost of the service, although not necessarily equal to the cost of the service.

Auxiliary Enterprise Revenues. Revenues generated by or collected from the auxiliary enterprise operations of the institution that exist to furnish a service to students, faculty or staff and that charge a fee that is related to the cost of the service, although not necessarily equal to the cost of the service.

Control of Institution. Includes public, private nonprofit, and private for-profit institutions.

Current Funds Expenditures. The costs incurred for goods and services used in the conduct of the institution's operations. They include the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes.

Current Funds Revenues. Includes all unrestricted revenues earned during the reporting period as well as restricted revenues to the extent that such funds were expended for current operating purposes. They do not include restricted current funds received but not expended because these revenues have not been earned.

Educational and General (E&G) Expenditures. Educational and general expenditures include current fund expenditures for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and

¹SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System Glossary 1987.

fellowships, and educational and general mandatory transfers. Educational and general expenditures exclude expenditures for auxiliary enterprises, hospitals, and independent operations. Pell Grants are excluded.

Educational and General (E&G) Revenues. Consists of current fund revenues from federal, state, and local appropriations; tuition income; government grants and contracts; private gifts, grants, and endowment income; sales and services of educational activities; and other revenues. Excluded from E&G revenues are income from sales and services of auxiliary enterprises, sales and services of hospitals, independent operations, and revenues for capital purposes. E&G funds include only those funds intended for operating purposes. Pell Grants are excluded.

Endowment Income (revenues). Includes the unrestricted income of endowment and similar funds; restricted income of endowment and similar funds to the extent expended for current operating purposes; and income from funds held in trust by others under irrevocable trusts. Does not include capital gains or losses. Such gains when spent for current operations are treated as transfers, not revenues.

Federal Appropriations (revenues). Includes dollars appropriated or made available by the federal government to public or private institutions of higher education for current operating expenses and not for specific projects or programs. Examples are federal land-grant appropriations and federal revenue sharing funds. Federal appropriations received through state channels are included in the total for federal appropriations. Federal grants and contracts are excluded.

Federal Grants and Contracts (revenues). Includes revenues from federal agencies that are for specific research projects or other types of programs such as administrative allowances for student aid. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Includes indirect costs recovered. Pell Grants awarded to student are excluded, although the administration allowance for Pell Grants are included.

4-Year-and-Above Institution. Any institution whose highest degree awarded in the fiscal year for which data are being reported was a baccalaureate or higher.

Institutional Support (expenditures). Expenditures for the day-to-day operational support of the institution. Includes expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development. Excludes expenditures for physical plant operations.

Instruction (expenditures). Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service that are not separately budgeted. Includes expenditures for credit and noncredit activities. Excludes expenditures for academic administration where the primary function is

administration (e.g., academic deans). This category also includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

Level of Institution. A classification of an institution based on the highest degree certificate or diploma awarded during the fiscal year for which data are being reported.

Libraries (expenditures). Expenditures for all print material, microfilm, microfiche, audiovisual materials such as records and films, and computer software. Excludes expenditures for hardware of any kind (e.g., computer terminals, microfiche readers, record players, and projectors).

Operation and Maintenance of Plant (expenditures). Expenditures for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.

Other Sources (revenues). Includes sales and services of educational activities and revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research, or public service. Examples include film rentals, scientific and literary publications, testing services, university presses, and dairy products. Also includes all items or revenues not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds. Includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time).

Pell Grant Expenditures. Expenditures for scholarships and fellowships funded by Pell Grants. Pell Grants are a type of federal student financial aid that provides eligible undergraduate students with need-based grants to help them defray the cost of postsecondary education. (Public Law 92-318, as amended, Public Law 94-482, Education Amendments of 1972, Title IV; 20 USC 107a-1976.)

Private Gifts, Grants, and Contracts (revenues). Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services.

Private For-Profit Institution. An educational institution that is under private control and whose profits, derived from revenues, are subject to taxation.

Private Nonprofit Institution. An educational institution which is controlled by an individual or by an agency other than a state, subdivision of a state, or the federal government, which is usually supported primarily by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

Private Institution. Includes both private for-profit and private nonprofit institutions, unless otherwise noted.

Public Service (expenditures). Funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community, and expenditures for community services and cooperative extension services.

Public Institution. Includes all educational institutions under the control of—or affiliated with—federal, state, local, or state-related agencies.

Research (expenditures). Funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution.

Restricted Educational and General (E&G) Revenues. Those funds available for financing operations but which are limited by donors and other external agencies to specific purposes, programs, departments, or schools. Externally imposed restrictions are to be contrasted with internal designations imposed by the governing board on unrestricted funds.

Scholarships and Fellowships (expenditures). Expenditures given in the form of outright grants and trainee stipends to individuals enrolled in formal coursework, either for credit or not. Excludes Pell Grants. Includes aid to students in the form of tuition or fee remissions. Excludes those remissions that are granted because of faculty or staff status. Also excludes College work-study program expenses.

Institutional. Expenditures for scholarships and fellowships from revenues generated by the institution such as tuition and fees revenues, endowment income, sales and services of educational activities, and other sources.

Other Federal. Expenditures for scholarships and fellowships, excluding Pell Grants, received from federal government agencies.

Private. Expenditures for scholarships and fellowships received from private sources such as businesses, foundations, individuals, and foreign governments.

State and Local. Expenditures for scholarships and fellowships provided by state and local governments.

State and Local Appropriations (revenues). Dollars appropriated or made available by state and local governments to public or private postsecondary institutions for current operating expenses and not for specific projects or programs. Grants and contracts are excluded. Charges for room, board, and other services rendered by auxiliary enterprises are not included here.

State and Local Grants and Contracts (revenues). Includes revenues from state and local government agencies which are for specific research projects or other types of programs such as student aid. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Includes indirect costs recovered.

Student Services (expenditures). Funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, and student health services (except when operated as a self-supporting auxiliary enterprise).

Tuition and Fees (revenues). Charges assessed against students for educational purposes. Includes tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Includes tuition and fees that are remitted to the state as an offset to the state appropriation. Excludes charges for room, board, and other services rendered by auxiliary enterprises.

2-Year Institution. Any institution whose highest degree awarded during the fiscal year for which data are being reported was an associate's degree, or a certificate, or diploma in a program of at least 2 but less than 4 years in length.

Survey Methodology

Overview

The FY93 data on financial characteristics of higher education institutions are from the "Finance" and "Consolidated" surveys that are conducted annually by the NCES. These surveys are part of (IPEDS), which has replaced the Higher Education General Information Survey (HEGIS). The financial data in this report represent higher education institutions in the 50 states and the District of Columbia and the outlying areas.

Financial data for institutions of higher education, that is, those institutions that are accredited at the higher education level by an agency recognized by the Secretary of Education, were previously collected by the HEGIS Financial Characteristics of Higher Education Institutions survey, in operation from fiscal year 1966 through fiscal year 1986.

Universe of Institutions in Survey

The universe of higher education institutions is determined by the IPEDS "Institutional Characteristics" (IC) survey conducted annually by NCES. Using the IC master list of institutions, the "Finance" (F) survey was mailed to 3,713 higher education institutions and the "Consolidated" (CN) survey, that collected a limited amount of financial data, was mailed to 15 higher education institutions. Therefore, a total of 3,728 higher education institutions received a survey (F or CN) which collected financial data. Of these, 72 institutions were found to be out of scope for this survey. Therefore the final universe consists of 3,656 institutions.

Response Rates by Level and Control for Higher Education Institutions

Table A1 shows the number of higher education institutions in sectors 0 through 9 that received a survey form in the 50 states and the District of Columbia by level and control of the institution. The unit response rates were calculated as the ratio of the number of institutions responding to the survey divided by the number of institutions in the final universe of higher education institutions. Table A2 shows the survey response rates by state.

Mailout and Followup Procedures

The survey forms were mailed out in July 1993 and the survey results were collected from November 1993 through April 1994.

Followup for survey nonresponse began in December 1993 by telephone and letter. These institutions were asked to provide current funds revenues and expenditures by major category (e.g., tuition and fees, instruction, scholarships and fellowships), or at least total current funds revenues and expenditures (if contacted by telephone).

Editing Procedures

For schools reporting detail in current funds revenues (part A) and expenditures data (current funds expenditures, part B, and expenditures on scholarships and grants, part E), the following editing procedures were used:

- (1) The unrestricted and restricted columns of current funds revenues and expenditures were totaled for each line. The generated totals of each line were compared to reported totals.
- (2) Generated totals replaced reported totals if differences were within ranges set in the error resolution guidelines. If differences between generated and reported totals were outside these ranges, the line was flagged as an error.
- (3) Consistency checks for all parts were performed.
- (4) Telephone calls were made to check data inconsistencies if these fell outside of the error resolution guidelines. For example, if the difference between reported totals and generated totals exceeded ranges set by the guidelines, the institutions were called; if not, generated totals replaced reported totals.

Imputation Procedures

- (1) Imputations for nonrespondents to the FY93 "Finance" survey, who had previously responded to the FY88, FY89, FY90 FY91 or FY92 "Finance" surveys, were based on the most recent data reported by these institutions in those years. Institutions were grouped by control and the highest degree granted in FY93. Private for-profit 4-year institutions were combined with private nonprofit 4-year institutions and private for-profit 2-year and less-than-2-year schools were combined into one group regardless of the highest degree granted. Total current funds revenues per FTE was calculated for FY93 and for the previous years for each group. A rate of change from previous year to current year was calculated for total current funds revenues per FTE student for each group and was applied to the nonrespondent's previously reported part A data. For parts B and E, the rate of change was calculated for responding institutions from total educational and general expenditures and transfers per FTE and applied to the most recent prior year data of nonresponding institutions for all of parts B and E. Full-time equivalent enrollment (FTE) was computed from Fall enrollment data of the corresponding fiscal year.

(2) For institutions that did not respond to any of the six survey years (FY88 through FY93), a hot deck strategy was used: Institutions completing the F form were sorted into imputation groups formed as a combination of control, religious affiliation highest degree granted, geographic region, state (if public), and presence of a medical (M.D., D.D.S., D.V.M., O.D. degree) or medical-related (chiropractic, optometric, or podiatric) school. A donor school was selected from the same hot deck group as the nonresponding institution. Fall enrollment data from 1992 were used to compute a full-time equivalent (FTE) enrollment figure for both the nonresponding institution and its matched institution. The ratio of the FTE of the recipient institution over the FTE of the donor institution was computed. The resulting factor was multiplied by the donor institution's actual value for those items which enrollment directly affects: tuition and fees, government appropriations, grants and contracts, sales and service of educational activities, instruction, student services and scholarship and fellowship expenditures. All other items for the recipient's record were taken without adjustment from the donor record. This process was repeated for every data item in parts A, B and E.

(3) Schools that returned finance data on the CN form or were contacted via PETS (Postsecondary Education Telephone System) supplied data in a few fields as follows:

<i>Variable name</i>	<i>Description</i>
A013	Tuition and fees
	Other sources
A163	Total revenues
B013	Instruction
B093	Scholarships, fellowships
	Other expenditures
B223	Total expenditures
E013	Pell Grant expenditures

Data in tuition and fees (A013), total revenues (A163), instruction (B013), scholarships and fellowships (B093) and total expenditures (B223) were used as reported. Data in "other sources" and "other expenditures" were distributed to all other fields in parts A, B and E on the "Finance" form, based on the average percentage distribution for institutions in the same groups (described in 2). For example, 2-year public institutions were distributed according to the average percentage distribution of all public 2-year institutions.

(4) Item nonresponse imputations were performed by distributing total columns to restricted and unrestricted based on the average distribution of schools in the non-respondents imputation class. If an institution reported academic support but did not report library expenditures, expenditure data from the IPEDS "Academic Library"

survey were used to determine library expenditures in FY93. For salary expenditures (part B column 4, lines 1 through 8) group ratios of salary expenditures to total salary expenditures for each expenditure category were calculated and applied to reported total salary expenditures (Part B column 4 line 23).

One-hundred-thirty three institutions were imputed using previously reported finance data. 89 institutions were imputed using method (2) above. 6 institutions were not imputed. These are institutions that have never reported to the finance survey so using the prior year method was not possible and they are sufficiently unique institutions, so that forming proper imputation classes with a reasonable number of donors was also not possible. Community College of the Air Force was one such institution. Only parts A, B and E of the finance survey form were imputed for nonresponding institutions.

**Table A1.— FY 1993 survey response rates for institutions of higher education, by sector:
50 states and the District of Columbia**

Sector of institution	Final universe	Number responded	Response rate
Total	3,656	3,433	93.9
Central Office	54	54	100.0
4-year, public	603	593	98.3
4-year, nonprofit	1,486	1,384	93.1
4-year, for-profit	80	73	91.3
2-year, public	1,015	965	95.1
2-year, nonprofit	177	163	92.1
2-year, for-profit	222	186	83.8
Less-than-2-year, nonprofit	2	2	100.0
Less-than-2-year, for-profit	17	13	76.5

Table A2 — FY 1993 survey response rates for institutions of higher education, by state

State	Final universe	Number responded	Response rate
50 states and D.C.	3,656	3,433	93.9
Alabama	82	81	98.8
Alaska	9	8	88.9
Arizona	41	40	97.6
Arkansas	35	33	94.3
California	335	273	81.5
Colorado	60	60	100.0
Connecticut	43	42	97.7
Delaware	10	9	90.0
District of Columbia	18	17	94.4
Florida	106	101	95.3
Georgia	115	111	96.5
Hawaii	17	16	94.1
Idaho	11	11	100.0
Illinois	170	158	92.9
Indiana	78	76	97.4
Iowa	61	60	98.4
Kansas	50	49	98.0
Kentucky	63	57	90.5
Louisiana	35	35	100.0
Maine	32	31	96.9
Maryland	62	61	98.4
Massachusetts	118	111	94.1
Michigan	102	95	93.1
Minnesota	100	92	92.0
Mississippi	46	45	97.8
Missouri	99	93	93.9
Montana	20	18	90.0
Nebraska	36	35	97.2
Nevada	9	9	100.0
New Hampshire	30	29	96.7
New Jersey	62	60	96.8
New Mexico	32	31	96.9
New York	322	280	87.0
North Carolina	123	123	100.0
North Dakota	20	18	90.0
Ohio	156	148	94.9
Oklahoma	45	37	82.2
Oregon	45	45	100.0
Pennsylvania	219	210	95.9
Rhode Island	13	12	92.3
South Carolina	59	59	100.0
South Dakota	20	18	90.0
Tennessee	79	75	94.9
Texas	180	179	99.4
Utah	16	14	87.5
Vermont	23	22	95.7
Virginia	87	87	100.0
Washington	61	61	100.0
West Virginia	28	27	96.4
Wisconsin	64	62	96.9
Wyoming	9	9	100.0

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